

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SUMMARY OF THIRD INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD
MAY 1, 2009 THROUGH JULY 31, 2009**

1.	Name of applicant:	Ernst & Young LLP
2.	Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession
3.	Date case filed:	November 10, 2008
4.	Date of application for employment:	November 18, 2008
5.	Date of order approving employment:	December 8, 2008, as of November 10, 2008
6.	Date of this application:	September 14, 2009
7.	Dates of services covered:	May 1, 2009 through July 31, 2009
8.	Total fees requested for this period	\$429,595.73
9.	Balance remaining in fee retainer account, not yet awarded	None
10.	Fees paid or advanced for this period	\$279,492.46

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

11.	Net amount of fee requested for this period	\$150,103.27
12.	Total expense reimbursement requested for this period	\$1,564.58
13.	Balance remaining in fee retainer account, not yet awarded	None
14.	Expenses paid or advanced for this period	\$1,295.05
15.	Net amount of expense reimbursements requested for this period	\$269.53
16.	Gross award requested for this period	\$431,160.31
17.	Net award requested for this period	\$150,372.80

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
March 17, 2009	November 10, 2008 through January 31, 2009	\$717,048.99	\$4,025.70	\$700,186.86	\$4,025.70
June 15, 2009	February 1, 2009 through April 30, 2009	\$520,883.08	\$3,799.93	\$520,883.08	\$3,799.93

Respectfully submitted,

Charles F. Phillips, III
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT
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RICHMOND DIVISION

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**THIRD INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS ACCOUNTING
AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD MAY 1, 2009
THROUGH JULY 31, 2009**

Ernst & Young LLP (the “Applicant” or “E&Y LLP”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

INTRODUCTION

1. This is the Applicant’s third interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

2. This Application requests compensation for accounting and tax consulting services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period May 1, 2009 through July 31, 2009 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated September 14, 2009 attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$429,595.73, representing the fees for the Applicant’s actual time charges for 1,008.60 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$1,564.58, for a total of \$431,160.31, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Breakdown of Requested Reimbursement of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193). On December 8, 2008, the Court entered an order approving the retention of E&Y LLP effective as of the Petition Date (Docket No. 793) (the “Original Retention Order”).

9. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (Docket No. 952) (the “First Expansion Application”). On December 24, 2008, the Court entered an order approving the First Expansion Application, effective as of the Petition Date (Docket No. 1277) (the “First Expansion Order”).

10. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of March 1, 2009 (Docket No. 4395) (the “Second Expansion Application”). On September 1, 2009, the court entered an order approving the Second Expansion Application, effective as of March 1, 2009 (the “Second Expansion Order,” and together with the Original Retention Order and the First Expansion Order, the “Retention Order”).

11. On June 24, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period May 1, 2009 through May 31, 2009, requesting \$210,524.74 in fees and \$1,067.84 in expenses (the “May Fee Statement”).

12. On July 10, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period June 1, 2009 through June 30, 2009, requesting \$118,289.92 in fees and \$227.21 in expenses (the “June Fee Statement”).

13. On August 12, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period July 1, 2009 through July 31, 2009, requesting \$100,781.07 in fees and \$269.53 in expenses (the “July Fee Statement,” and together with the May Fee Statement and the June Fee Statement, the “Monthly Fee Statements”).

14. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

15. With respect to the Compensation Period, as of the date of this Application the Debtors

have paid the Applicant: (i) for the May Fee Statement, \$180,013.87, representing eighty-five percent (85%) of the fees for professional services and one hundred percent (100%) of the expenses invoiced under the May Fee Statement and (ii) for the June Fee Statement, \$100,773.64, representing eighty-five percent (85%) of the fees for professional services and one hundred percent (100%) of the expenses invoiced under the June Fee Statement.

16. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

SUMMARY OF SERVICES RENDERED

17. During the Compensation Period, the Applicant provided Services under a number of different discrete projects. The Services fall under the project categories of: Bankruptcy Process/Status Updates; IRS Account Analysis; Tax Return Assistance; Transaction Cost Analysis; Travel; Affidavit/Engagement Letter/Monthly Fee Application/Other Matters; Property Tax Project; Puerto Rico Tax Return; InterTan Restructuring; and Payroll Tax Assistance. The following is a summary description of the services provided to the Debtors under each project category.

(A) Bankruptcy Process/Status Updates: Work in this project category included regular communication and correspondence with the Debtors, including telephone calls, emails, reviews of public filings, and other matters related to the status and timing of bankruptcy related activities needed to assist the Debtors in addressing tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y LLP's professionals expended a total of 40.6 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services in the amount of \$26,997.25.

(B) IRS Account Analysis: E&Y LLP's professionals' work in this category included analyzing the Debtors' IRS account transcripts to determine whether the appropriate amounts of interest have been calculated and posted to the Debtors' account by the IRS. In connection with the foregoing services, E&Y LLP's professionals expended a total of 44.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$19,416.74.

(C) Tax Return Assistance: Work in this category consisted of consultation regarding the proper disclosures required to be included in the Debtors' fiscal year 2009 federal income tax return. In connection with the foregoing services, E&Y LLP's professionals expended a total of 5.7 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$3,423.00.

(D) Transaction Cost Analysis: E&Y LLP's work in this project category included consultations pertaining to the tax treatment of various bankruptcy related costs. In connection with the foregoing services, E&Y LLP's professionals expended a total of 0.5 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$337.75.

(E) Travel: The charges in this project category consist of time incurred by E&Y LLP's professionals to travel to the Debtors' offices to perform work on the various projects. In connection with the foregoing services, E&Y LLP's professionals expended a total of 6.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$2,053.63. (E&Y LLP reduced the fees sought for this time by half as shown on Exhibit C.)

(F) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative Matters: E&Y LLP professionals incurred time performing services relating to the organization and execution of the required bankruptcy retention and compensation process, including preparing and reviewing documents and disclosures required for inclusion within retention pleadings and affidavits, discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines

and Orders, and preparing fee submissions. E&Y LLP is not seeking reimbursement for the time spent by E&Y LLP's in-house counsel nor fees paid by E&Y LLP to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing services, E&Y LLP's professionals expended a total of 107.5 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$52,291.54.

(G) Property Tax Project: E&Y LLP professionals provided services in developing and building a valuation model to value the Debtors' stores' taxable personal property and leasehold improvements, preparing a master valuation report to apply to all stores and a data sheet for each individual store valued, providing the Debtors with a draft taxpayer's opinion of value for 2009 renditions yet to be filed and reviewing the tax assessments assigned by the taxing authorities. In connection with the foregoing services, E&Y LLP's professionals expended a total of 734.3 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$287,766.57.

(H) Puerto Rico Tax Return: E&Y LLP's services in this project category included ongoing preparation of income tax return filings in Puerto Rico related to the Debtors' Puerto Rico operations. In connection with the foregoing services, E&Y LLP's professionals expended a total of 1.0 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$287.00.

(I) InterTan Restructuring: E&Y LLP also assisted with the restructuring of the Debtors' Canadian operations including discussions with management and the Debtors' Canadian advisors, review of transaction steps to advise the Debtors on the proper tax reporting of the transaction in the U.S. and potential withholding tax ramifications of the proposed transactions. In connection with the foregoing services, E&Y LLP's professionals expended a total of 67.4 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$36,220.05.

(J) Payroll Tax Assistance: Services in this project category included consultation regarding the Form W-2 and Form 1099 reporting by the Debtors. In connection with the foregoing services, E&Y LLP's professionals expended a total of 1.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$802.20.

18. The attached Exhibit B sets forth the names, titles, hourly rates (for projects not billed on fixed fee arrangement), and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the applicable engagement letters as approved by the Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

19. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

20. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

21. E&Y LLP's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

22. E&Y LLP has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

23. All Services rendered by E&Y LLP for the Debtors during the Compensation Period were performed in connection with the representation of the Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

24. Section 330 of the Bankruptcy Code provides that a court may award a professional

employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

25. Under American Benefit Life Insurance Company v. Baddock (In re First Colonial Corp.), the United States Court of Appeals for the Fifth Circuit has enumerated twelve factors a bankruptcy court should evaluate in awarding professional fees. 544 F.2d 1291 (5th Cir. 1977) (abrogated on other grounds by statute). First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schuman Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). Those twelve factors are:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;
- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;

- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;
- I. The experience, reputation and ability of the professionals;
- J. The undesirability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

26. Based on the standards set forth in section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$429,595.73, plus expenses of \$1,564.58.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

27. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y LLP rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 1,008.60, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

28. The issues which have arisen in these cases during the Compensation Period demanded a high level of skill and competency. E&Y LLP spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y LLP demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y LLP's representation of the Debtors in these chapter 11 cases did not preclude it from accepting other engagements.

E. Customary Fees

29. E&Y LLP does not hold any retainers. E&Y LLP submits that its compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, and E&Y LLP's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

30. The amount requested is consistent with the fee which E&Y LLP would charge its clients in other non-contingent, bankruptcy and commercial engagements.

G. Time Limitations Imposed by Client or Other Circumstances

31. The circumstances in these cases occasionally imposed time constraints on E&Y LLP due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

32. E&Y LLP is an established accounting firm and its members and associates working on these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. "Undesirability" of Case

33. This case is not undesirable. E&Y LLP believes that it is privileged to have the opportunity to represent the Debtors and work before this Court in this proceeding.

J. Nature and Length of Professional Relationship to Client

34. Since E&Y LLP's engagement by the Debtors, E&Y LLP has represented solely the

Debtors in these cases.

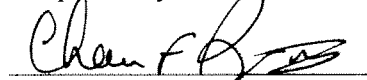
K. Awards in Similar Cases

35. The amount requested by E&Y LLP is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y LLP requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fees requested by E&Y LLP, \$429,595.73, reflects an average hourly rate of \$425.93 for 1,008.60 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs for which E&Y LLP seeks reimbursement were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y LLP's hourly rates.

WHEREFORE, E&Y LLP respectfully requests the Court to enter an order (i) awarding E&Y LLP the sum of \$429,595.73, as interim compensation for services rendered, and \$1,564.58 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y LLP any such allowed amounts that have not been paid thus far under the Monthly Fee Statements for the Compensation Period; and (iii) granting such other and further relief as the Court deems appropriate.

Dated: September 14, 2009
Richmond, Virginia

Respectfully submitted,



ERNST & YOUNG LLP
Charles F. Phillips, III
Partner

Respectfully submitted by:

Dated: September 14, 2009 SKADDEN, ARPS, SLATE, MEAGHER &
Richmond, Virginia FLOM, LLP
Gregg M. Galardi, Esq.
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P.O. Box 636
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(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Chris L. Dickerson, Esq.
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley .
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

Exhibit A
Certification by Charles F. Phillips, III

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

CERTIFICATION BY CHARLES F. PHILLIPS, III

I have been designated by Ernst & Young LLP ("**E&Y LLP**" or the "**Applicant**") as the professional with responsibility in these cases for compliance with the "Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases" (the "**Guidelines**").

I have read the Applicant's third interim application for compensation and reimbursement of expenses (the "**Application**"). I believe the Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application,

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

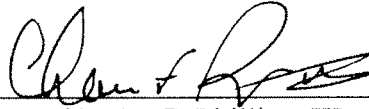
In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the orders of this Court approving the Applicant's retention by the Debtors and pursuant to the terms of the engagement letters between the Applicant and the Debtors attached as exhibits to the Debtors' applications to employ and retain E&Y LLP or affidavits in support thereof.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 14 day of September, 2009 at Richmond, Virginia.

By:



Name: Charles F. Phillips, III

Title: Partner

Exhibit B
Summary of Fees by Individual Professional

Exhibit B
Summary of Fees by Individual Professional

Professional	Title	Hourly Rate	Hours	Fees
Ander,LuAnne (US012753075)	Manager-Grade 2	627.20	4.20	2,634.24
Anderson,Brent R (US011374076)	Partner/Principal-Grade 1	770.00	0.80	616.00
Anderson,Christina Risetto (US012468305)	Staff/Assistant-Grade 3	122.50	1.00	122.50
Angelbeck,Mary H. (US011364740)	Senior Manager-Grade 4 (214)	688.80	1.00	688.80
Arcidiacono,Anthony G (US012712241)	Senior Manager-Grade 4	688.80	0.50	344.40
Behrens,William (US012435310)	Senior-Grade 2	378.00	179.60	67,888.80
Bernard,Thomas J. (US012650037)	Senior Manager-Grade 1	560.00	1.00	560.00
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	766.50	6.50	4,982.25
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	469.00	14.50	6,800.50
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	698.60	74.00	51,696.40
Caicedo,Claudia (US012326008)	Senior-Grade 1	287.00	1.00	287.00
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	567.00	2.50	1,417.50
Corum,Harold John (US012626359)	Manager-Grade 4	462.00	0.50	231.00
Davis,Xavier A (US011976448)	Administrative Advanced	70.00	0.30	21.00
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	612.50	6.20	3,797.50
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	686.00	4.20	2,881.20
Halvorson,Philip	Partner/Principal-Grade	615.00	9.50	5,842.50
Hassell,William Poage (US012766692)	Partner/Principal-Grade 1	630.00	1.00	630.00
Ingles,Beatrice (US011860300)	Administrative Advanced	109.20	6.20	677.04
Janeway,Cynthia L (US011321580)	Manager-Grade 4	469.00	2.30	1,078.70
Knightly,James Charles (US012542157)	Senior-Grade 1	378.00	86.60	32,734.80
Kumar,Anjali (US011664813)	Manager-Grade 4	559.30	24.90	13,926.57
Long,Charles A (US011485081)	Executive Director-Grade 1	581.00	65.40	37,997.40
Long,Charles A (US011485081)	Executive Director-Grade 1	668.50	13.40	8,957.90
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	95.20	2.00	190.40
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	133.00	27.50	3,657.50
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	206.50	174.50	36,034.25
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	152.60	17.50	2,670.50
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	665.00	13.60	9,044.00
Prskalo,Igor (US012641638)	Staff/Assistant-Grade 4	206.50	2.00	413.00
Randall,Franchon L. (US012058237)	Manager-Grade 3	469.00	28.70	13,460.30
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	574.00	0.50	287.00
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	147.00	14.50	2,131.50
Santurri,Laina Maria (US012590421)	Senior-Grade 2	287.00	2.50	717.50
Schneider,Kristen (US012757415)	Staff/Assistant-Grade 3	152.60	0.50	76.30
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	455.00	5.90	2,684.50
Spyker,Deborah J (US011134503)	Senior Manager-Grade 4	567.00	0.20	113.40
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	770.00	5.00	3,850.00
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	206.50	4.60	949.90
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	287.00	24.50	7,031.50
Tarasenko,Aaron Stewart (US012225363)	Senior-Grade 1	378.00	1.50	567.00
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	567.00	13.80	7,824.60
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	675.50	17.60	11,888.80
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	717.50	28.00	20,090.00
Vescovi,Anthony Adam (US012539774)	Senior-Grade 1	378.00	5.00	1,890.00
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	770.00	7.30	5,621.00
Wells,Karen E (US011916690)	Manager-Grade 4	627.20	22.50	14,112.00
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	567.00	58.50	33,169.50
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	273.00	23.30	6,360.90
Less Travel Fee Reduction				(2,053.63)
Totals			1,008.60	429,595.73

Exhibit C
Schedule of Fees by Project Category

Exhibit C
Schedule of Fees by Project Category

Project Category	May-09	Jun-09	Jul-09	Total Fees
(A) Bankruptcy Process/Status Update	-	2,213.75	24,783.50	26,997.25
(B) IRS Account Analysis	10,026.80	9,389.94	-	19,416.74
(C) Tax Return	-	3,139.50	283.50	3,423.00
(D) Transaction Cost Analysis	-	337.75	-	337.75
(E) Travel	1,452.50	-	2,654.75	4,107.25
Affadavit/Engagement Letter/Monthly Fee				
(F) Application/Other Administrative Matters	22,661.10	10,340.40	19,290.04	52,291.54
(G) Property Tax Project	146,285.44	87,510.43	53,970.70	287,766.57
(H) Puerto Rico Tax Return	-	287.00	-	287.00
(I) InterTan Restructuring	30,825.15	4,382.35	1,012.55	36,220.05
(J) Payroll Tax Assistance	-	688.80	113.40	802.20
Subtotal	211,250.99	118,289.92	102,108.44	431,649.35
Less Travel Fee Reduction	(726.25)	-	(1,327.38)	(2,053.63)
Net Fees	210,524.74	118,289.92	100,781.07	429,595.73

Exhibit D
Schedule of Expenses

**Exhibit D
Schedule of Expenses**

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Expenses</u>
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Airfare - Travel to Richmond VA for Circuit City client meeting related to state and local tax issues and property tax	20-Jan-2009	211.59
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Dinner - Travel to Richmond VA for Circuit City client meeting related to state and local tax issues and property tax	20-Jan-2009	15.62
Long,Charles A (US011485081)	Executive Director-Grade 1	Circuit City - Chicago Office to work with TAS Valuation Team\\Airport to Office and return	01-May-2009	4.50
Long,Charles A (US011485081)	Executive Director-Grade 1	Parking - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	14-May-2009	10.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Parking - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	13-May-2009	11.50
Long,Charles A (US011485081)	Executive Director-Grade 1	Fuel for rental car - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	13-May-2009	14.32
Long,Charles A (US011485081)	Executive Director-Grade 1	Dinner - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	12-May-2009	17.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Lunch - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	14-May-2009	17.84
Knightly,James Charles (US012542157)	Senior-Grade 1	Property Tax Valuation for Circuit City Bankruptcy - visits to store prototypes in Texas	12-May-2009	20.00
Halvorson,Philip	Partner/Principal-Grade	Phone charges - Canadian restructuring	19-May-2009	28.26
Long,Charles A (US011485081)	Executive Director-Grade 1	Rental car - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	13-May-2009	43.47
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Blackberry Charges	18-May-2009	44.87
Long,Charles A (US011485081)	Executive Director-Grade 1	Lunch - Transition to Post Valuation Phase Meetings w/ Richmond Team - Discuss next steps and action items Charlie Long, Jonathan Wilson, and Vrushali More	13-May-2009	47.00
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Cell phone charges	18-May-2009	60.61
Creative Services Charges (ZZ00000051)		Expenses related to the issuance of valuation report	29-May-2009	87.50
Long,Charles A (US011485081)	Executive Director-Grade 1	Lodging - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	14-May-2009	154.02
Long,Charles A (US011485081)	Executive Director-Grade 1	Airfare - Transition to Post Valuation Phase Meetings w/ Richmond Team and Meet with Circuit City Tax Team	04-May-2009	506.95
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Cell phone charges	15-Jul-2009	61.23
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Lunch - Discuss various Next Steps issues - CC; Jeff McDonald; Gail Ridgeway; Jeremy Ewell; Jeff Knopke - EY; Scott Vaughn; Jon Wilson	22-Jul-2009	74.00
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Parking in Richmond for CC meeting	22-Jul-2009	21.00
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Mileage to and from Richmond for all hands Next Steps meeting with the CC team (Jeff M; Gail R; Jeremy; Jeff); along with EY (Chip; Nancy; Jon)	22-Jul-2009	113.30
Totals				<u>1,564.58</u>

Exhibit E
Chronological Detail of Services Rendered

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Halvorson, Philip	Partner/Principal-Grade	Call with PwC to discuss options and go forward strategy -	28-Apr-2009	615.00	2.50	1,537.50	
Long, Charles A (US011485081)	Executive Director-Grade 1	other matters re Canadian repatriation work					InterTan Restructuring
		Discuss TX inventory reconciliation with J McDonald and Dan	01-May-2009	581.00	0.10	58.10	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Blanks at McGuireWoods					
		Work with Richmond E&Y team to plan for post valuation	01-May-2009	581.00	0.30	174.30	Property Tax Project
		implementation tasks					
Long, Charles A (US011485081)	Executive Director-Grade 1	File appeal on Store 1681 - Dougherty County GA	01-May-2009	581.00	0.40	232.40	Property Tax Project
Vitellaro, Matthew M (US011607962)	Partner/Principal-Grade 1	Review and edit data request list for inventory as well as review	01-May-2009	770.00	0.50	385.00	Property Tax Project
		data file of inventory provided by Circuit city.					
		Discuss with Jake the unwind scenarios sent around by PwC				540.40	
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	pertaining to InterTan pre-all hands call to discuss	1-May-2009	675.50	0.80		InterTan Restructuring
Kumar, Anjali (US011664813)	Manager-Grade 4	Refining inventory data request list to be sent to client	01-May-2009	559.30	1.00	559.30	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City daily conference call with capital eqpt team to	01-May-2009	698.60	1.00	698.60	Property Tax Project
		discuss daily progress and tasks for the next day					
						766.50	
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Call re: Intertan restructuring	1-May-2009	766.50	1.00		InterTan Restructuring
Behrens, William (US012435310)	Senior-Grade 2	Analyzed store build out costs on a store by store basis	01-May-2009	378.00	2.30	869.40	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Verified Replacement cost with market data	01-May-2009	378.00	2.30	869.40	Property Tax Project
		Call with CC (Jeff and Gail); PwC (Lloyd; Ernesto; David;				1,148.35	
		Stephen); InterTan (David and Ian); and E&Y (me, Phil; Cliff;					
		Jake) to discuss the various potential ways of unwinding /					
		liquidating InterTan once the sale is complete to minimize					
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	additional cash taxes	1-May-2009	675.50	1.70		InterTan Restructuring
Halvorson, Philip	Partner/Principal-Grade	Conference call re Canadian repatriation options	01-May-2009	615.00	2.00	1,230.00	InterTan Restructuring
Halvorson, Philip	Partner/Principal-Grade	Review and consider technical issues related to Canadian	01-May-2009	615.00	2.00	1,230.00	
		repatriation issues					InterTan Restructuring
Behrens, William (US012435310)	Senior-Grade 2	Refined the non-retail square foot analysis for the 5 level	01-May-2009	378.00	3.40	1,285.20	Property Tax Project
		prototype Model A					
		Conference call with CC and PwC on Intertan restructuring -				1,304.10	
		evaluate new alternatives and provide analysis on US					
		implications including CTB modifications to plan; Review					
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	slides in advance of call.	1-May-2009	567.00	2.30		InterTan Restructuring
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review entry for store matrix valuation of	01-May-2009	698.60	3.00	2,095.80	Property Tax Project
		miscellaneous store assets					
Knightly, James Charles (US012542157)	Senior-Grade 1	2.0hr - computer, printer, & misc. item model review with Guy	01-May-2009	378.00	8.60	3,250.80	Property Tax Project
		Botts. 2.0 - revisit HQ model to incorporate computer, printer,					
		and misc. item valuation. 2.0 - IT equipment market research					
		(MAIN FRAMES) 2.6 - IT equipment market research (DISK					
		Drives)					
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - prep for call on Intertan restructuring	03-May-2009	766.50	0.50	383.25	InterTan Restructuring
Behrens, William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the	04-May-2009	378.00	0.30	113.40	Property Tax Project
		model for Oklahoma					
Randall, Franchon L. (US012058237)	Manager-Grade 3	Discussions with Cliff Tegel on US tax considerations of	04-May-2009	469.00	0.50	234.50	InterTan Restructuring
		Canadian restructuring					
Behrens, William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the	04-May-2009	378.00	0.70	264.60	Property Tax Project
		model for Oregon, New Mexico, Nebraska,					
Behrens, William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the	04-May-2009	378.00	0.90	340.20	Property Tax Project
		model for Missouri					
Behrens, William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the	04-May-2009	378.00	1.20	453.60	Property Tax Project
		model for North Carolina					
Kumar, Anjali (US011664813)	Manager-Grade 4	Internal correspondence and communication with client	04-May-2009	559.30	1.00	559.30	Property Tax Project
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Review and edit US tax implications of Canadian structuring	04-May-2009	567.00	1.00	567.00	InterTan Restructuring
		model slides					
Behrens, William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the	04-May-2009	378.00	1.50	567.00	Property Tax Project
		model for Texas					
Halvorson, Philip	Partner/Principal-Grade	review issue with pre-acquisition carve out related to InterTan	04-May-2009	615.00	1.00	615.00	
		restructuring					InterTan Restructuring
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review	04-May-2009	698.60	1.00	698.60	Property Tax Project
		status and open issues					
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Intertan restructuring call with Scott Vaughn	04-May-2009	766.50	1.00	766.50	InterTan Restructuring

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	irs account analysis - sow preparation	04-May-2009	567.00	1.50	850.50	Preparation of Engagement Letters
Sturn,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Building valuation model and spreading historicals	04-May-2009	287.00	3.00	861.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for California	04-May-2009	378.00	3.20	1,209.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	1.0hr - review server listing from CC contact. 2.75 - internet market research for CC servers. 1.25 - compilation of server research and data. 2.0 - server model build and reconciliation. 1.0 - E&Y discussion regarding final methodology.	04-May-2009	378.00	8.00	3,024.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Texas	05-May-2009	378.00	0.10	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for South Carolina	05-May-2009	378.00	0.10	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Virginia	05-May-2009	378.00	0.20	75.60	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Internal update correspondence with Matt V. related to property tax project	05-May-2009	559.30	0.20	111.86	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Colorado	05-May-2009	378.00	0.50	189.00	Property Tax Project
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Discussed with Fran changes to make to InterTAN CA restructuring slide deck.	05-May-2009	206.50	1.00	206.50	InterTan Restructutring
Halvorson,Philip	Partner/Principal-Grade	discussion with John Meek of Dept of Finance re issue with new 95(f.1) and (2.6) - relates to InterTan restructuring	05-May-2009	615.00	0.50	307.50	InterTan Restructutring
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Oregon, New Mexico, Nebraska,	05-May-2009	378.00	0.90	340.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Oklahoma	05-May-2009	378.00	1.10	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for California	05-May-2009	378.00	1.30	491.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Kentucky	05-May-2009	378.00	1.30	491.40	Property Tax Project
Bernard,Thomas J. (US012650037)	Senior Manager-Grade 1	LHI discussion with Guy Botts	05-May-2009	560.00	1.00	560.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review status and open issues	05-May-2009	698.60	1.00	698.60	Property Tax Project
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Made changes to InterTAN CA restructuring slide deck per discussion with Fran.	05-May-2009	206.50	3.60	743.40	InterTan Restructutring
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Florida	05-May-2009	378.00	2.50	945.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review databases for leasehold improvement to verify stores that may have been reported	05-May-2009	698.60	2.00	1,397.20	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Edit slides related to US tax considerations of Canadian base restructuring and alternative amalgamation	05-May-2009	469.00	5.00	2,345.00	InterTan Restructutring
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for South Carolina	06-May-2009	378.00	0.10	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Colorado	06-May-2009	378.00	0.20	75.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Maryland	06-May-2009	378.00	0.30	113.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss inventory valuation follow up w/ Anjali Kumar	06-May-2009	581.00	0.20	116.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for California	06-May-2009	378.00	0.40	151.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for North Carolina	06-May-2009	378.00	0.40	151.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Virginia	06-May-2009	378.00	0.40	151.20	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Internal correspondence and follow up with Charles Long	06-May-2009	559.30	0.30	167.79	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	briefly review monthly fee application summary	06-May-2009	675.50	0.30	202.65	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for North Carolina	06-May-2009	378.00	0.60	226.80	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Oregon, New Mexico, Nebraska,	06-May-2009	378.00	0.60	226.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Florida	06-May-2009	378.00	1.10	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Kentucky	06-May-2009	378.00	1.20	453.60	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Additional edits to slides related to US tax considerations of Canadian base restructuring and alternative amalgamation	06-May-2009	469.00	1.00	469.00	InterTan Restructuring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	april billing analysis - discussions with charlie regarding time reporting	06-May-2009	567.00	1.00	567.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review status and open issues	06-May-2009	698.60	1.00	698.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Texas	06-May-2009	378.00	2.70	1,020.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review databases for leasehold improvement to verify stores that may have been reported	06-May-2009	698.60	2.00	1,397.20	Property Tax Project
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Circuit City Technical Review on Valuation Models	06-May-2009	770.00	2.00	1,540.00	Property Tax Project
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Review and edit US tax implications of Canadian structuring model slides	06-May-2009	567.00	3.20	1,814.40	InterTan Restructuring
Knightly,James Charles (US012542157)	Senior-Grade 1	2.5hr - revisit and review methodology for all IT equipment models (frames, drives, racks, etc.) 1.75 - methodology review for server model. 1.25 - misc. asset valuation for HQ review, 2.25 - misc. asset valuation for Stores review.	06-May-2009	378.00	8.00	3,024.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for North Carolina	07-May-2009	378.00	0.10	37.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Send Dougherty Co GA appeal docs to Jeff Knopke	07-May-2009	581.00	0.10	58.10	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Colorado	07-May-2009	378.00	0.30	113.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Oregon, New Mexico, Nebraska,	07-May-2009	378.00	0.40	151.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Texas	07-May-2009	378.00	0.50	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Florida	07-May-2009	378.00	0.60	226.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Kentucky	07-May-2009	378.00	0.80	302.40	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Begin review of Monthly Fee Application details	07-May-2009	675.50	0.50	337.75	Monthly Fee Application
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - follow up discussions on Intertan restructuring	07-May-2009	766.50	0.50	383.25	InterTan Restructuring
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing detail and email on additional time descriptions	07-May-2009	665.00	0.70	465.50	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for California	07-May-2009	378.00	1.30	491.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for North Carolina	07-May-2009	378.00	1.30	491.40	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review status and open issues	07-May-2009	698.60	1.00	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review databases for leasehold improvement to verify stores that may have been reported	07-May-2009	698.60	1.00	698.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Virginia	07-May-2009	378.00	2.70	1,020.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	2.0 - create final summation for HQ model (all parts). 1.0 - review HQ over all summation. 1.0 - Mason initial technical review.	07-May-2009	378.00	4.00	1,512.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review budget and time reports through 5/1/2009	07-May-2009	581.00	3.10	1,801.10	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for South Carolina	08-May-2009	378.00	0.10	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for California	08-May-2009	378.00	0.30	113.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Texas	08-May-2009	378.00	0.50	189.00	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Colorado	08-May-2009	378.00	0.60	226.80	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	final review of monthly billing detail	08-May-2009	665.00	0.40	266.00	Monthly Fee Application
Halvorson,Philip	Partner/Principal-Grade	follow up related to pre-acquisition carve out issue on InterTan	08-May-2009	615.00	0.60	369.00	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Missouri	08-May-2009	378.00	1.40	529.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Florida	08-May-2009	378.00	1.40	529.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Virginia	08-May-2009	378.00	1.70	642.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review status and open issues	08-May-2009	698.60	1.00	698.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and Updated Quantity/Value Calculations in the model for Oregon, New Mexico, Nebraska,	08-May-2009	378.00	1.90	718.20	Property Tax Project
Vescovi,Anthony Adam (US012539774)	Senior-Grade 1	Math Check/analyzed and commented on direct market approach calculations for Circuit City horizon store prototypes; checked direct build-up cost approach calculations for the personal property valuation of Circuit City - The City Prototype stores; etc	08-May-2009	378.00	2.00	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	3.0hr - review Main Store model A. 3.0 - review POS, security system, and warehouse equipments models.	08-May-2009	378.00	6.00	2,268.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review data from the week on billing and descriptions for additional detail	10-May-2009	665.00	0.50	332.50	Monthly Fee Application
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Intertan restructuring discussions	10-May-2009	766.50	0.50	383.25	InterTan Restructuring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - emails and communication with Bill Behrens regarding time and expense descriptions	11-May-2009	567.00	0.50	283.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - emails and communication with Guy Botts regarding time and expense descriptions	11-May-2009	567.00	0.50	283.50	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	creating and editing summary reports based on our 5 prototype model	11-May-2009	378.00	1.00	378.00	Property Tax Project
Vescovi,Anthony Adam (US012539774)	Senior-Grade 1	Math check, Corporate office personal property assets, math check of model performed for Jim Knightly	11-May-2009	378.00	1.00	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Review of the selling area analysis. verification of interpretive anomalies and adjusting those metrics leaking outside of tolerance.	11-May-2009	378.00	1.10	415.80	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application based on review comments from Scott Vaughn	11-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application related to updated descriptions	11-May-2009	567.00	1.00	567.00	Monthly Fee Application
Hassell,William Poage (US012766692)	Partner/Principal-Grade 1	Review of Canadian restructuring slides	11-May-2009	630.00	1.00	630.00	InterTan Restructuring
Knightly,James Charles (US012542157)	Senior-Grade 1	2hrs - Math check suggestions, comments, and review points to be incorporated into the Headquarters model. (math check done by Tony Vescovi)	11-May-2009	378.00	2.00	756.00	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Call with Brandi F. regarding outstanding data	11-May-2009	770.00	1.00	770.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of each of the prototype groupings; adjusting value metrics, value drivers, summary files, out-of-scope in-scope locations, verifying valuation dates were applied to the correct locations and values, reporting findings to the team, and assisting team members in the final roll-up analysis.	11-May-2009	378.00	3.60	1,360.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate inventory valuation data and client meeting times	12-May-2009	581.00	0.10	58.10	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Review of the selling area analysis. verification of interpretive anomalies and adjusting those metrics leaking outside of tolerance.	12-May-2009	378.00	0.20	75.60	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Correspondence with the client regarding valuation research	12-May-2009	559.30	0.50	279.65	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Review of Client Responses to Questionnaire and Discussion with Anjali regarding the Responses and Next Steps	12-May-2009	287.00	1.00	287.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Budget to actual analysis - send to Guy Botts	12-May-2009	581.00	0.60	348.60	Monthly Fee Application

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	creating and editing summary reports based on our 5 prototype model	12-May-2009	378.00	1.20	453.60	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - emails and communication with Jim Knightly regarding time and expense descriptions	12-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - review of corrected time and expense entries from Bill, Jim and Guy	12-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letters - revisions to IRS account analysis SOW based on review notes from legal counsel and Henry Singleton	12-May-2009	567.00	1.00	567.00	
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letters - preparation of SOW for IRS account analysis	12-May-2009	567.00	1.50	850.50	Preparation of Engagement Letters
Long,Charles A (US011485081)	Executive Director-Grade 1	Travel to Richmond from Charlotte	12-May-2009	581.00	2.50	1,452.50	Travel
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare for post valuation phase implementation meeting	12-May-2009	581.00	2.60	1,510.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	1.5hr - Exhibit A and B preparation for Charlie. Excel and .pdf formats. 1.25hr - preparation of Assumptions listing for each of the models built. 1hr - Assumptions listing discussion with Bill. 1.25hr -	12-May-2009	378.00	4.00	1,512.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Time reporting analysis done to verify time reporting and billings.	12-May-2009	378.00	4.20	1,587.60	Monthly Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Post valuation phase implementation meeting w/ Richmond team - send knowledge objects for eDocs	13-May-2009	581.00	0.30	174.30	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of the software; market research and comparative verification of differences	13-May-2009	378.00	0.50	189.00	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Reviewing CC's property tax bankruptcy project inventory questionnaire	13-May-2009	559.30	0.50	279.65	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review of work performed on various CC matters by Jon Wilson and Simone Barnes	13-May-2009	675.50	0.50	337.75	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Review of the IT equipment additive values and their connection to the market data gathered	13-May-2009	378.00	1.20	453.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with valuation team to review current status and issues to prepare for internal review	13-May-2009	698.60	0.80	558.88	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application based on review comments from Scott Vaughn	13-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letters - revisions to IRS account analysis SOW based on review notes from legal counsel and Henry Singleton	13-May-2009	567.00	1.00	567.00	
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / provide comments on April Monthly Fee Application	13-May-2009	675.50	1.00	675.50	Preparation of Engagement Letters Monthly Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Meeting with Charles & Jon regarding circuit city property tax progress so far and steps ahead - 2.5 hours. Meeting with clients at CC site. 2 hours.	13-May-2009	206.50	4.50	929.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Post valuation phase implementation meeting w/ Richmond team	13-May-2009	581.00	1.70	987.70	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application related to updated descriptions	13-May-2009	567.00	2.00	1,134.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Meeting with Charlie and Vrushali to plan workflow around assessment notice tracking and appeals process	13-May-2009	567.00	2.00	1,134.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Meeting with Charlie, Vrushali, Jeff McDonald, Jeff Knopke and Sarah Harris to discuss status of property tax project, information requests and next steps	13-May-2009	567.00	2.00	1,134.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Meet w/ Circuit City to collect final assessment data and communicate next steps in the post valuation phases	13-May-2009	581.00	2.50	1,452.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	4hrs - beginning valuation report ~ initial memo preparation, valuation methodologies section, company background section.	13-May-2009	378.00	4.00	1,512.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review property tax matrix, identify valuation dates and built into in-scope summary store schedule	13-May-2009	698.60	2.20	1,536.92	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	Analysis of each of the prototype groupings; adjusting value metrics, value drivers, summary files, out-of-scope in-scope locations, verifying valuation dates were applied to the correct locations and values, reporting findings to the team, and assisting team members in the final roll-up analysis.	14-May-2009	378.00	0.20	75.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Review of time reports and exporting those to pdf to meet reporting standards	14-May-2009	378.00	0.50	189.00	Monthly Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Email to client and discussion with Jon on estimated tax detail request by client - .3 , Research on Property Tax rate	14-May-2009	206.50	1.00	206.50	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	External correspondence with the client on valuation items	14-May-2009	559.30	0.50	279.65	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - emails and communication with Bill Behrens regarding time and expense descriptions	14-May-2009	567.00	0.50	283.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - emails and communication with Guy Botts regarding time and expense descriptions	14-May-2009	567.00	0.50	283.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - preparation of billing information and submission to Pam and Glynis for mailing	14-May-2009	567.00	0.50	283.50	Monthly Fee Application
Wells,Karen E (US011916690)	Manager-Grade 4	Discussion with client and practice office regarding AAR project.	14-May-2009	627.20	0.70	439.04	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - review of corrected time and expense entries from Bill, Jim and Guy	14-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application based on review comments from Scott Vaughn	14-May-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - revisions to fee application related to updated descriptions	14-May-2009	567.00	1.00	567.00	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Analysis of the software; market research and comparative verification of differences	14-May-2009	378.00	1.60	604.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Match summary valuation data to assessment data	14-May-2009	581.00	1.10	639.10	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review Monthly Fee Application detail; propose revisions to Jon and Simone	14-May-2009	675.50	1.00	675.50	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Brief review of various SOWs to be entered into; provide comments to John Simon at Foley	14-May-2009	675.50	1.00	675.50	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	creating and editing summary reports based on our 5 prototype model	14-May-2009	378.00	2.30	869.40	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review; Propose revisions to InterTAN restructuring PPT slides	14-May-2009	675.50	1.50	1,013.25	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Review of the selling area analysis. verification of interpretive anomalies and adjusting those metrics leaking outside of tolerance.	14-May-2009	378.00	3.40	1,285.20	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	2hrs - report continuations - tables for report sections, writing continuance. 2hr - project review with Bill in preparation for Review with Bob Stall.	14-May-2009	378.00	4.00	1,512.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Post partner review expectations review with senior manager	15-May-2009	378.00	0.30	113.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Assist Company with projected 2009 tax liabilities; provide average effective tax rates at a state jurisdiction level to V More	15-May-2009	581.00	0.20	116.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	creating and editing summary reports based on our 5 prototype model	15-May-2009	378.00	0.40	151.20	Property Tax Project
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Discuss edits to Canadian plan slides with Bill Hassell	15-May-2009	567.00	0.50	283.50	InterTan Restructuring
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review data from the week on billing and descriptions for additional detail	15-May-2009	665.00	0.50	332.50	Monthly Fee Application
Kumar,Anjali (US011664813)	Manager-Grade 4	Client Correspondence and internal team discussion about the methodology for Texas stores.	15-May-2009	559.30	0.60	335.58	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Final review of Monthly Fee Application detail - propose changes to Jon and Glynis	15-May-2009	675.50	0.50	337.75	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City internal review with valuation partner	15-May-2009	698.60	0.50	349.30	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City preparation time for internal review to review summary schedules	15-May-2009	698.60	0.50	349.30	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	Cost per square foot analysis of selling and non-selling area equipment Partner review session;	15-May-2009	378.00	1.20	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Verification of the design layout in the 5 prototype model analysis	15-May-2009	378.00	1.20	453.60	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application - preparation of billing information and submission to Pam and Glynis for mailing	15-May-2009	567.00	1.00	567.00	Monthly Fee Application
Randall,Franchon L. (US012058237)	Manager-Grade 3	discussed bill's and scott's comments wrt us tax implication re sale of Canadian operations	15-May-2009	469.00	1.50	703.50	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Non-selling area square foot analysis market research and verification	15-May-2009	378.00	2.40	907.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of each of the prototype groupings; adjusting value metrics, value drivers, summary files, out-of-scope in-scope locations, verifying valuation dates were applied to the correct locations and values, reporting findings to the team, and assisting team members in the final roll-up analysis.	15-May-2009	378.00	2.50	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	2hrs - Bob Stall review of Model A ~ store model. 2hrs - weighted average year analysis for store locations to confirm assumptions. 1hr - update HQ model with bullet pointed suggestions from Guy's review. 1hr - prepare 'warehouse equipment table.xls' for review & workpapers.	15-May-2009	378.00	6.00	2,268.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Inventory valuation discussions w/ Valuation team regarding carving out intangible value of Entertainment inventory (Music and Movie CDs, DVDs, etc.) in Texas	16-May-2009	581.00	0.20	116.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	evaluated the findings of our model relative to the market research performed specific to office equipment and fixtures	18-May-2009	378.00	0.80	302.40	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Internal review with Partner	18-May-2009	698.60	0.50	349.30	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Partner review of the headquarters model.	18-May-2009	378.00	1.00	378.00	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Call with Brandi F. regarding outstanding data	18-May-2009	770.00	0.50	385.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	created a selling area and non-selling area square foot call sheet	18-May-2009	378.00	1.10	415.80	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Call with Brandi from Circuit City; additional edits to the model by pulling detail from the 10K and research on Best Buy's financing rates	18-May-2009	287.00	2.00	574.00	Property Tax Project
Wells,Karen E (US011916690)	Manager-Grade 4	Discussion with Gail R. regarding POAs. Received IRS int. calcs, printed, placed into edocs.	18-May-2009	627.20	1.00	627.20	IRS Account Analysis Project
Behrens,William (US012435310)	Senior-Grade 2	updated the classifications tab inside the store model for root data transparency.	18-May-2009	378.00	1.80	680.40	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN CA restructuring updated slide deck based on comments	18-May-2009	469.00	2.00	938.00	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Direct market research was done to provide a basis for our circuit city headquarters office equipment valuation. This market data was found phone calls, internet searches, database searches, and email traffic were all involved in this process. Note time spent calling and accepting return calls, and then corroborating findings to the PP valuation team. The goal is to develop a replacement cost to market value relationship for office furniture.	18-May-2009	378.00	2.70	1,020.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review database and dates stores were remodeled, relocated or originally opened to compare to valuation matrix	18-May-2009	698.60	2.00	1,397.20	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Research on restructuring alternatives for InterTan	18-May-2009	469.00	3.00	1,407.00	InterTan Restructuring
Kumar,Anjali (US011664813)	Manager-Grade 4	call with client, preparation, follow up and modeling	18-May-2009	559.30	3.00	1,677.90	Property Tax Project

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<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Knightly,James Charles (US012542157)	Senior-Grade 1	3.25hr - remodel the Store Misc line item valuation to ensure fluidity throughout store model valuation, as well as HQ. Coding and updating the valuation methodology of each category included in this particular valuation of the store model. 1.25hr - update 'The Store' misc valuation tab with changes from the other four prototypes. 1.5hr - updating furniture and fixture model for HQ with information from F&F contact regarding the discount rate for CC and the difference in discount for offices and cubicle furniture. 1.0hr - updating overall summation for reporting to Charlie. .5hr - include filing cabinet analysis into the misc line item valuation.	18-May-2009	378.00	8.00	3,024.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Extract detail asset listing for Store 1681 (Dougherty Co GA) from property tax base in preparation to submit to County Assessor in support of appeal on this location	19-May-2009	581.00	0.50	290.50	Property Tax Project
Wells,Karen E (US011916690)	Manager-Grade 4	Signed 2848s, set up dmi/administrative files.	19-May-2009	627.20	0.50	313.60	IRS Account Analysis Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Monthly Fee Application - review comments from Foley; discuss with Jon	19-May-2009	675.50	0.50	337.75	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Partner review of the changes made on the headquarters and the leasehold improvements	19-May-2009	378.00	1.00	378.00	Property Tax Project
Halvorson,Philip	Partner/Principal-Grade	Discussions with PWC regarding repatriation options and Canadian income tax analysis thereon.	19-May-2009	615.00	0.90	553.50	InterTan Restructuring
Kumar,Anjali (US011664813)	Manager-Grade 4	internal valuation analysis build up	19-May-2009	559.30	1.00	559.30	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to April billing based on comments from Scott Vaughn	19-May-2009	567.00	1.00	567.00	Monthly Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Review budgets for wk ending 5/15	19-May-2009	581.00	1.00	581.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	office equipment analysis specific analysis done on filing systems; developed a model to market support file.	19-May-2009	378.00	2.10	793.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare schedules and database to review notices for appeal	19-May-2009	581.00	1.40	813.40	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Additional research and analysis on InterTAN CA restructuring alternative	19-May-2009	469.00	2.50	1,172.50	InterTan Restructuring
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN CA restructuring updated slide deck based on comments	19-May-2009	469.00	2.50	1,172.50	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	cost approach valuation analysis for the front-end store POS/rPOS/DPS systems; also included Magellan analysis	19-May-2009	378.00	3.30	1,247.40	Property Tax Project
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Circuit City- technical review of Valuation models	19-May-2009	770.00	2.00	1,540.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review database and dates stores were remodeled, relocated or originally opened to compare to valuation matrix	19-May-2009	698.60	3.00	2,095.80	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	1.5hrs - update information used in valuation of the computers - more source documentation and research. 1.5hrs - go through printer valuation and update with more relevant sources (i.e. Blue book values) 3.0hrs - rearrange misc. line items file in HQ model to ensure we are valuing all assets similarly. 1.5hr - call Knoll new furniture salesman to discuss discount CC would get buying in bulk and his ideas on moving Artwork in the market. 0.5hr - internal call with Botts and Behrens discussing overall changes made throughout.	19-May-2009	378.00	8.00	3,024.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review final monthly fee application	20-May-2009	675.50	0.30	202.65	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Partial Development and Partner Review of the telecommunications equipment and specific headquarters related items	20-May-2009	378.00	0.60	226.80	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - prepared form 8821 and obtained IRS transcripts for Karen Wells	20-May-2009	152.60	1.50	228.90	IRS Account Analysis Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Sort notices to see which ones are due in the near future and discuss them with Charles on call.	20-May-2009	206.50	1.50	309.75	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Internal review with Partner	20-May-2009	698.60	0.50	349.30	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - review Intertan restructuring info	20-May-2009	766.50	0.50	383.25	InterTan Restructuring

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens,William (US012435310)	Senior-Grade 2	addition of market valued electronic equipment used for the store locations; compared cost approach values to market derived values.	20-May-2009	378.00	1.10	415.80	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails and billing detail for prior month billing	20-May-2009	665.00	0.70	465.50	Monthly Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update the assessment log with notices.	20-May-2009	206.50	2.50	516.25	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Worked on updating model and beginning memo documenting valuation analysis methodologies and assumptions	20-May-2009	287.00	2.00	574.00	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN CA restructuring discussions with Scott Vaughn	20-May-2009	469.00	1.50	703.50	InterTan Restructuring
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN CA restructuring updated slide deck based on comments	20-May-2009	469.00	1.50	703.50	InterTan Restructuring
Knightly,James Charles (US012542157)	Senior-Grade 1	.5hr - internal review with Guy Botts. 1.5hrs - report continuation - statement of limiting conditions & certification pages.	20-May-2009	378.00	2.00	756.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	cost approach valuation analysis for the front-end store POS/rPOS/DPS systems; also included Magellan analysis	20-May-2009	378.00	2.30	869.40	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Additional research and analysis on InterTAN CA restructuring alternative	20-May-2009	469.00	2.00	938.00	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review; provide comments to Fran Randall on various iterations of the InterTan Restructuring slides	20-May-2009	675.50	1.50	1,013.25	InterTan Restructuring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to April billing based on comments from Foley	20-May-2009	567.00	2.00	1,134.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review database and dates stores were remodeled, relocated or originally opened to compare to valuation matrix	20-May-2009	698.60	2.00	1,397.20	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - set up new AAR engagement, ordered complete IRS transcripts	21-May-2009	152.60	0.50	76.30	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up w/ Jeff Rash on appeal deadline in Shelby Co TN	21-May-2009	581.00	0.20	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Inventory valuation discussion follow up w/ Valuation team regarding carving out intangible value of Entertainment inventory (Music and Movie CDs, DVDs, etc.) in Texas	21-May-2009	581.00	0.20	116.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Sort notices to see which ones are due in the near future and discuss them with Charles on call.	21-May-2009	206.50	1.00	206.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss draft FF&E valuation summary w/ Guy Botts	21-May-2009	581.00	0.40	232.40	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	At request of Charlie Long, review 2009 personal property value notice for Store #871 in Shelby County, TN and inquire with Shelby County Assessor about May 22nd date to contact Assessor. Speak with assessor and determined that real appeal date is July 31st. Relay this information to Charlie Long via telephone call and then e-mail with copy to Vrushali More.	21-May-2009	574.00	0.50	287.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	addition of market valued electronic equipment used for the store locations; compared cost approach values to market derived values.	21-May-2009	378.00	0.90	340.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Partial Development and Partner Review of the telecommunications equipment and specific headquarters related items	21-May-2009	378.00	0.90	340.20	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN CA restructuring alternative - slide deck	21-May-2009	469.00	1.00	469.00	InterTan Restructuring
Long,Charles A (US011485081)	Executive Director-Grade 1	Review notices for appeal w/ Vrushali More	21-May-2009	581.00	1.00	581.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update the assessment log with notices.	21-May-2009	206.50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Visit to Circuit city to collect Notices scan them and save in edocs.	21-May-2009	206.50	3.00	619.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	1hr - Internal review with Bob Stall (reviewing Cost approach method for types of CC assets) 1hr - update HQ model - misc items valuation model with comments from stall.	21-May-2009	378.00	2.00	756.00	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	performed technical review of draft model	21-May-2009	770.00	1.00	770.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	cost approach valuation analysis for the front-end store POS/rPOS/DPS systems; also included Magellan analysis	21-May-2009	378.00	2.20	831.60	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	modeling, status update call for internal team	21-May-2009	559.30	2.10	1,174.53	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wells,Karen E (US011916690)	Manager-Grade 4	Received and reviewed IRS transcripts for Form 1120 Tax years 2001/02 thru 2007/02. Manually entered data into software program. Began analysis.	21-May-2009	627.20	5.20	3,261.44	IRS Account Analysis Project
Behrens,William (US012435310)	Senior-Grade 2	partner review of the pos/rpos systems, cost approach detail, and leasehold improvement discussion	26-May-2009	378.00	0.20	75.60	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	External correspondence with Jeff Knopke regarding property tax project	26-May-2009	559.30	0.20	111.86	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Coordinating with charlie through emails and discussing the process for notices	26-May-2009	206.50	1.00	206.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal letters for OK counties	26-May-2009	581.00	0.50	290.50	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review email and time detail and review billing from prior week for allocations to codes and other	26-May-2009	665.00	0.50	332.50	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review final matrix and values internally with partner and staff	26-May-2009	698.60	0.50	349.30	Property Tax Project
Vescovi,Anthony Adam (US012539774)	Senior-Grade 1	Math Check/analyzed and commented on direct market approach calculations for Circuit City horizon store prototypes; checked direct build-up cost approach calculations for the personal property valuation of Circuit City - The City Prototype stores; etc, after significant changes from first math check, a second check was requested	26-May-2009	378.00	1.00	378.00	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - call with Scott Vaughn on CC intertan issue	26-May-2009	766.50	0.50	383.25	InterTan Restructuring
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City - Personal Property Michigan Tax Tribunal Appeals discussion and initial review...	26-May-2009	273.00	1.50	409.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Collecting notices from circuit city and discussing next steps with company	26-May-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepare updated notice log for Company including notice detail and due dates	26-May-2009	206.50	2.00	413.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Store Prototype Model Testing and Math Check Data / Revised source data on store items individually valued.	26-May-2009	378.00	2.10	793.80	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Modeled fair market value of inventory by store; researched cost of unit and packaging of CDs and DVDs for Texas inventory exception.	26-May-2009	287.00	3.50	1,004.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review / Revise InterTAN wind-down slides; send to CC and PwC for their review / comment	26-May-2009	675.50	1.50	1,013.25	InterTan Restructuring
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review leasehold improvements at store level in the PTMS database	26-May-2009	698.60	2.00	1,397.20	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Review statute and confirm appeal deadline for 2009.	27-May-2009	469.00	0.20	93.80	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	coordinating with the client on issues during the notice process.	27-May-2009	206.50	1.00	206.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review CC Headquarters rendition data to calculate rendered value for appeal purposes	27-May-2009	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Validate HQ assessments and reconcile to valuation matrix - send update to Vrushali More	27-May-2009	581.00	0.50	290.50	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Review of VA Tax Bills for Henrico County, Roanoke, Fredericksburg and Chesterfield to verify 2009 taxes as well as delinquent 2008 taxes. Preparation of summary schedule including due dates.	27-May-2009	469.00	0.80	375.20	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: meeting with staff in Richmond/teleconference	27-May-2009	273.00	1.50	409.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updating the notice tracking spreadsheet for new notices received	27-May-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research and analysis on various notices	27-May-2009	206.50	2.00	413.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Modified store age calculation, updated model with detail, and initiated store outline.	27-May-2009	378.00	1.10	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	partner review of the pos/rpos systems, cost approach detail, and leasehold improvement discussion	27-May-2009	378.00	1.20	453.60	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Long,Charles A (US011485081)	Executive Director-Grade 1	Export assessor address file out of PTMS to use for filing appeals where notices have not been received; send database to Vrushali More	27-May-2009	581.00	1.00	581.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Consolidate CC rendition summary and Appeal tracking spreadsheets and send to Vrushali More to monitor and track appeals process	27-May-2009	581.00	1.20	697.20	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: review and research related to values and assessments...	27-May-2009	273.00	3.00	819.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Store Prototype Model Testing and Math Check Data / Revised source data on store items individually valued.	27-May-2009	378.00	2.20	831.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review leasehold improvements at store level in the PTMS database	27-May-2009	698.60	2.00	1,397.20	Property Tax Project
Wells,Karen E (US011916690)	Manager-Grade 4	Interest analysis 2001-2006	27-May-2009	627.20	5.70	3,575.04	IRS Account Analysis Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Correspondence with CC on property tax project	28-May-2009	559.30	0.20	111.86	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Modified store age calculation, updated model with detail, and initiated store outline.	28-May-2009	378.00	0.30	113.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate Conf call with Dan Blanks and Nancy Flagg to discuss preparation for motion of determination and current interpretation of Ch 11 Sec 505(a)(2)(C) bankruptcy code	28-May-2009	581.00	0.20	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Validate name and address information for Stephanie Wilson RE: Michigan Tax Tribunal petitions	28-May-2009	581.00	0.20	116.20	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Email to charlie re: property tax motion status	28-May-2009	612.50	0.30	183.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare appeal documents for Dougherty Co GA for June 8th delivery	28-May-2009	581.00	0.40	232.40	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: review assessment log and provide comments	28-May-2009	273.00	1.00	273.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate TX appeals in Cameron, Wichita, Potter, and Brazos Co TX	28-May-2009	581.00	0.60	348.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review final matrix and values internally with partner and staff	28-May-2009	698.60	0.50	349.30	Property Tax Project
Vescovi,Anthony Adam (US012539774)	Senior-Grade 1	Math check, Corporate office personal property assets, math check of model performed for Jim Knightly, after significant changes, a second math check was requested	28-May-2009	378.00	1.00	378.00	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: correspond with CLong on project	28-May-2009	273.00	1.50	409.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Coordinating with the client on issues during the notice process;	28-May-2009	206.50	2.00	413.00	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: delegate research assignments to staff	28-May-2009	273.00	2.00	546.00	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: correspond with client (Jeff Knopke) on open items and status	28-May-2009	273.00	2.00	546.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review misc correspondence (e.g., notices of value and tax bills) to provide next steps to Vrushali More	28-May-2009	581.00	1.00	581.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Collecting additional notices from circuit city; Scanning and saving notices; follow up with CC staff on notice questions;	28-May-2009	206.50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	detailed research on notice responses.	28-May-2009	206.50	3.00	619.50	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: prepare petitions for submission	28-May-2009	273.00	2.50	682.50	Property Tax Project
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Circuit City -Technical Review on Valuation models	28-May-2009	770.00	1.00	770.00	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Review and discussion of inventory model	28-May-2009	770.00	1.00	770.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	partner review of the pos/rpos systems, cost approach detail, and leasehold improvement discussion	28-May-2009	378.00	2.20	831.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Stephanie Wilson and Vrushali More to prepare Michigan Tax Tribunal petitions for 17 MI stores	28-May-2009	581.00	2.00	1,162.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review leasehold improvements at store level in the PTMS database	28-May-2009	698.60	2.00	1,397.20	Property Tax Project

Exhibit E
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<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wells,Karen E (US011916690)	Manager-Grade 4	Continued 2001-2006 interest analysis.	28-May-2009	627.20	2.40	1,505.28	IRS Account Analysis Project
Davis,Xavier A (US011976448)	Administrative Advanced	Certified Mailers - Texas Appeals - Sonia Miles	29-May-2009	70.00	0.30	21.00	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	TX Tax Appeals	29-May-2009	133.00	0.50	66.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss leasehold improvements and signage valuation for valuation report with Guy Botts	29-May-2009	581.00	0.60	348.60	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	circuit city property tax motion call with ey team and dan blanks of mcguire woods re: 505 construction and concerns	29-May-2009	612.50	0.60	367.50	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Review and discussion of inventory model	29-May-2009	770.00	0.50	385.00	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: correspond with CLong on project status	29-May-2009	273.00	1.50	409.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate and participate in conf call with Dan Blanks and Nancy Flagg to discuss preparation for motion of determination and current interpretation of Ch 11 Sec 505(a)(2)(C) bankruptcy code	29-May-2009	581.00	0.80	464.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate check delivery from client and preparation of Michigan Tax Tribunal petitions for 17 MI stores	29-May-2009	581.00	0.90	522.90	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: review of staff's work on project	29-May-2009	273.00	2.00	546.00	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Modeled fair market value of inventory by store; researched cost of unit and packaging of CDs and DVDs for Texas inventory exception.	29-May-2009	287.00	2.00	574.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Gathered store assumptions and valuation detail for the written report	29-May-2009	378.00	1.60	604.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and sign Michigan Tax Tribunal petitions for 17 MI stores	29-May-2009	581.00	1.10	639.10	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Review of information sent by the client	29-May-2009	559.30	1.20	671.16	Property Tax Project
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City: Personal Property Michigan Tax Tribunal Appeals continuation: calls with client (Jeff Knopke) regarding clarification of items; conversations with staff regarding the same	29-May-2009	273.00	2.50	682.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review database of 2008 liquidated store to check if any leasehold improvements have been sold	29-May-2009	698.60	1.00	698.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Collecting notices from circuit city Scanning and saving notices in edocs, & discussing notices.	29-May-2009	206.50	4.00	826.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updating the spreadsheet and coordinating with the client on issues during the notice process.	29-May-2009	206.50	4.00	826.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	1.0 meeting with Guy Botts to discuss leasehold improvements; 1.0 - discussion with E. Sturm on michigan appeals; 1.0 review of inventory modeling; 1.0 follow up discussions/emails with Bill Behrens and Charlie Long	29-May-2009	378.00	4.00	1,512.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Compile and send sample request for determination data to Dan Blanks at McGuire Woods	31-May-2009	581.00	1.00	581.00	Property Tax Project
Anderson,Christina Risetto (US012468305)	Staff/Assistant-Grade 3	Assist Vrushali with Circuit City property tax notices	01-Jun-2009	122.50	1.00	122.50	Property Tax Project
Santurri,Laina Maria (US012590421)	Senior-Grade 2	Determining TX Appeal Deadlines	01-Jun-2009	287.00	0.70	200.90	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Circuit City TX Tax Appeals	01-Jun-2009	133.00	2.00	266.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of interim fee application items	01-Jun-2009	567.00	0.50	283.50	Monthly/Interim Fee Application
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Discuss Section 956 inclusion for 2/09 tax filing with Gail Ridgeway (E&P treatment of Tourmalet note)	01-Jun-2009	567.00	0.50	283.50	Tax Return
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Research on Section 956 applicable earnings considering current year E&P deficit	01-Jun-2009	567.00	0.50	283.50	Tax Return
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Co-ordinated with Charlie on getting the workpapers reviewed and signed.	01-Jun-2009	206.50	2.00	413.00	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of inventory - fine tuning assumptions	01-Jun-2009	287.00	1.50	430.50	Property Tax Project
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	Determination of appeal timelines for TN and Georgia.	01-Jun-2009	455.00	1.00	455.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Drafting and sending appeals letters for Michigan returns.	01-Jun-2009	206.50	2.50	516.25	Property Tax Project
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Research on subpart F/956 ordering rules and f/x translation rate	01-Jun-2009	567.00	1.00	567.00	Tax Return

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide oversight of identifying 6/1/09 appeal deadlines where client has yet to receive notification	01-Jun-2009	581.00	1.00	581.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and sign 17 Michigan Tax Tribunal stipulations and associated supporting documents	01-Jun-2009	581.00	1.00	581.00	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of inventory - write-up of valuation methodology and analysis	01-Jun-2009	287.00	3.50	1,004.50	Property Tax Project
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	Determination of TX appeal properties for all properties located within Texas. This time also included reviewing the prepared appeals.	01-Jun-2009	455.00	2.40	1,092.00	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Modeling analysis and Team discussion - property tax	01-Jun-2009	559.30	2.30	1,286.39	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Draft narrative valuation report to incorporate review summaries	01-Jun-2009	698.60	2.00	1,397.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide project status update to Managing Partner Chip Phillips	02-Jun-2009	581.00	0.20	116.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Communicated with charlie through emails on setting up an appeal process and discussing problem notices.	02-Jun-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Researched the website for each jurisdiction to find appeal guidelines for VA returns as per Cynthia	02-Jun-2009	206.50	1.00	206.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	draft/send e-mail response to Gail R of CC re: deductibility of Bankruptcy costs	02-Jun-2009	675.50	0.50	337.75	Transaction Cost Analysis
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing and other activity summary sheets for the month of may and questions to Jon for follow-up	02-Jun-2009	665.00	0.70	465.50	Monthly/Interim Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Collected notices from circuit city and entered into the notice log for distribution to working group.	02-Jun-2009	206.50	3.00	619.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Report writing ~ HQ introduction and overview.	02-Jun-2009	378.00	3.00	1,134.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Write narrative valuation report including others inputs and review summaries	02-Jun-2009	698.60	2.00	1,397.20	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Internal Reviews and discussions with Guy Botts - valuation report	02-Jun-2009	559.30	2.50	1,398.25	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Working with Vrushali Moore on VA personal property appeals and jurisdictional requirements.	03-Jun-2009	469.00	0.20	93.80	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Status updates to Jeff Knopke and Charlie on appeals notices	03-Jun-2009	206.50	0.50	103.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Begin coordinating of project status call with client and EY tax teams	03-Jun-2009	581.00	0.20	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call w/ Matt Vitellaro and Anjali Kumar RE: inventory valuation preliminary results	03-Jun-2009	581.00	0.30	174.30	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Research Ventura County filing-definitions of PPV and TFV on business personal property statement	03-Jun-2009	462.00	0.50	231.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review weekly budgets to project reports, update to spreadsheets and return to project managers	03-Jun-2009	581.00	0.50	290.50	Monthly/Interim Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to and from Oklahoma County OK Assessor to discuss appeals process and timely filing of administrative appeals	03-Jun-2009	581.00	0.60	348.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research related to appeals filing requirements in various jurisdictions	03-Jun-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for property tax assessments	03-Jun-2009	206.50	2.00	413.00	Property Tax Project
Taraskenko,Aaron Stewart (US012225363)	Senior-Grade 1	Circuit City Math Check for the Valuation Analysis of Inventory	03-Jun-2009	378.00	1.50	567.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review tax bills and notices of values in 5 states and document direction to V More as to next steps	03-Jun-2009	581.00	1.00	581.00	Property Tax Project
Anderson,Brent R (US011374076)	Partner/Principal-Grade 1	technical review of valuation analysis	03-Jun-2009	770.00	0.80	616.00	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Discuss industry research on CD and DVD pricing with team	03-Jun-2009	770.00	0.80	616.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Drafting of memo and review of notes for HQ valuation procedures	03-Jun-2009	378.00	3.00	1,134.00	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of inventory - drafting memo on valuation methodology	03-Jun-2009	287.00	4.00	1,148.00	Property Tax Project
Wells,Karen E (US011916690)	Manager-Grade 4	AAR interest analysis 2001-2007 - analyze transcript data	03-Jun-2009	627.20	3.00	1,881.60	IRS Account Analysis Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Kumar, Anjali (US011664813)	Manager-Grade 4	Internal discussion with James Knightly, analysis review	03-Jun-2009	559.30	3.90	2,181.27	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Respond to Jeff Knopke email regarding pre-petition Texas tax bills referencing Beth Weller	04-Jun-2009	581.00	0.10	58.10	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Finish coordinating of project status call with client and EY tax teams	04-Jun-2009	581.00	0.20	116.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Respond to Jeff Knopke RE: appeal tracking spreadsheet content	04-Jun-2009	581.00	0.30	174.30	Property Tax Project
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	Corrected freeze codes on IRS transcripts 2001-2007	04-Jun-2009	152.60	1.50	228.90	IRS Account Analysis Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review 6/4 tax bills and notices of values in 3 jurisdictions and document direction to V More as to next steps	04-Jun-2009	581.00	0.40	232.40	Property Tax Project
Sturm, Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of inventory - review of memo and send to Guy for review	04-Jun-2009	287.00	1.00	287.00	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional property tax notices and input into tacking spreadsheet	04-Jun-2009	206.50	2.00	413.00	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Research and drafting of appeals letters related to additional notices	04-Jun-2009	206.50	3.00	619.50	Property Tax Project
Ander, LuAnne (US012753075)	Manager-Grade 2	Help Karen with multi-waivers related to AAR analysis	04-Jun-2009	627.20	1.00	627.20	IRS Account Analysis Project
Vitellaro, Matthew M (US011607962)	Partner/Principal-Grade 1	Review final inventory model	04-Jun-2009	770.00	1.00	770.00	Property Tax Project
Wells, Karen E (US011916690)	Manager-Grade 4	AAR interest analysis 2001-2007 - research and prep of multi-waivers	04-Jun-2009	627.20	2.00	1,254.40	IRS Account Analysis Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Drafting of narrative valuation report	04-Jun-2009	698.60	2.00	1,397.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Call with Vrushali More to develop aggressive next steps in filing remaining administrative appeals	05-Jun-2009	581.00	0.20	116.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Request opinion from Dan Blanks at McGuire Woods to determine if cover letter sent with Circuit City returns would constitute filing administrative appeal upon receipt of notice of value	05-Jun-2009	581.00	0.20	116.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Emails to Nancy Flagg and Jeff McDonald RE: Henrico appeals as they relate to open pre-petition appeals	05-Jun-2009	581.00	0.30	174.30	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	Email reply to company re: no involvement in weller settlement	05-Jun-2009	612.50	0.30	183.75	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Update Charlie on status of project - email and phone call	05-Jun-2009	206.50	1.00	206.50	Property Tax Project
Kumar, Anjali (US011664813)	Manager-Grade 4	Correspondence to Liz and Guy related to inventory valuation	05-Jun-2009	559.30	0.50	279.65	Property Tax Project
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Follow up discussion with Gail Ridgeway related to FY09 filing positions	05-Jun-2009	567.00	0.50	283.50	Tax Return
Ander, LuAnne (US012753075)	Manager-Grade 2	Additional assistance related to multi-waivers based on review by Karen	05-Jun-2009	627.20	0.50	313.60	IRS Account Analysis Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Additional appeal filings and response to various property tax notices	05-Jun-2009	206.50	2.00	413.00	Property Tax Project
Wells, Karen E (US011916690)	Manager-Grade 4	AAR interest analysis 2001-2007 - review of multi-waivers	05-Jun-2009	627.20	1.00	627.20	IRS Account Analysis Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Additional edits to valuation report	05-Jun-2009	698.60	2.00	1,397.20	Property Tax Project
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	AAR project - corrected freeze codes on IRS transcripts 2001-2002	08-Jun-2009	152.60	0.50	76.30	IRS Account Analysis Project
Santurri, Laina Maria (US012590421)	Senior-Grade 2	Appeal calendar updates for property tax project	08-Jun-2009	287.00	0.50	143.50	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Communicated with Charlie through emails on setting up an appeal process and discussing problem notices.	08-Jun-2009	206.50	1.00	206.50	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Status updates to Jeff Knopke on notices received	08-Jun-2009	206.50	1.00	206.50	Property Tax Project
Janeway, Cynthia L. (US011321580)	Manager-Grade 4	Phone calls to the Henrico Department of Finance, City of Fredericksburg Commissioner of the Revenue regarding personal property appeal procedure.	08-Jun-2009	469.00	1.10	515.90	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Collected notices from circuit city and entered into the notice log for distribution to working group.	08-Jun-2009	206.50	3.00	619.50	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Status updates to Jeff Knopke and Charlie on appeals notices	09-Jun-2009	206.50	0.50	103.25	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review 6/9/09 assessment notices and appeal files in WI and TX	09-Jun-2009	581.00	0.20	116.20	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of Inventory - review comments on memo	09-Jun-2009	287.00	0.50	143.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Charlotte property tax staff to identify appeal deadlines for locations without assessment notices received to date	09-Jun-2009	581.00	0.30	174.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and provide draft of project status report to client	09-Jun-2009	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Request update of draft of project status report to client to include ENT inventory values	09-Jun-2009	581.00	0.50	290.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for property tax assessments	09-Jun-2009	206.50	1.50	309.75	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research related to appeals filing requirements in various jurisdictions	09-Jun-2009	206.50	3.00	619.50	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Call with the client and EY team to discuss initial findings and refinements to assumptions.	09-Jun-2009	770.00	1.00	770.00	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of Inventory - memo edits	10-Jun-2009	287.00	0.50	143.50	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Internal team wide conference call for valuation report	10-Jun-2009	559.30	0.50	279.65	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up on action items from project status update call with CC tax team regarding inventory valuation	10-Jun-2009	581.00	0.50	290.50	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	AAR project - corrected freeze codes on IRS transcripts 2003-2007	10-Jun-2009	152.60	2.00	305.20	IRS Account Analysis Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Update call with Circuit City management (Jeff Knopke and Jeff McDonald)	10-Jun-2009	378.00	1.00	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Additional edits to valuation report	10-Jun-2009	378.00	1.00	378.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research and drafting of appeals letters related to additional notices	10-Jun-2009	206.50	2.00	413.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Project status update call with CC tax team	10-Jun-2009	581.00	1.00	581.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Technical review of inventory taxable states against project status report; communicate technical corrections to valuation team	10-Jun-2009	581.00	1.00	581.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional property tax notices and input into tacking spreadsheet	10-Jun-2009	206.50	3.00	619.50	Property Tax Project
Wells,Karen E (US011916690)	Manager-Grade 4	Reviewed IRS 870 Waiver period payment reallocation.	10-Jun-2009	627.20	1.00	627.20	IRS Account Analysis Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing detail and email correspondence re billing status and updates	10-Jun-2009	665.00	1.00	665.00	Monthly/Interim Fee Application
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepared and filed appeals for Circuit City properties in Texas.	10-Jun-2009	133.00	5.00	665.00	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	property tax project status update call with client and ey valuation and property tax team	10-Jun-2009	612.50	1.10	673.75	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	conference call with Circuit City representatives and EY to provide a status update and review summary values for inventory and personal property	10-Jun-2009	698.60	1.00	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	review sample leases relative to requirements for leasehold improvements	10-Jun-2009	698.60	1.00	698.60	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	call with PwC, CC and EY to discuss alternatives	10-Jun-2009	469.00	1.50	703.50	InterTan Restructutring
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Call with PwC and review of slides pre call.	10-Jun-2009	766.50	1.00	766.50	InterTan Restructutring
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Prepare for and participate on conference call with client and PwC explaining US tax implication details of the proposed restructuring (walk through powerpoint step plan and tax implications)	10-Jun-2009	567.00	1.60	907.20	InterTan Restructutring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	second interim fee application - preparation of exhibits for submission	10-Jun-2009	567.00	3.00	1,701.00	Monthly/Interim Fee Application
Kumar,Anjali (US011664813)	Manager-Grade 4	Edits to inventory valuation analysis	11-Jun-2009	559.30	0.30	167.79	Property Tax Project
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	reviewing TX appeals on 06/12	11-Jun-2009	455.00	0.50	227.50	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	AAR project - processed 2001-2002 transcripts through OCR	11-Jun-2009	152.60	1.50	228.90	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discussions w/ Melissa Cody on TX inventory carve out for intangibles, bulk purchase adjustments, and capitalized distribution costs	11-Jun-2009	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review status report v8.1 w/ Bill Behrens	11-Jun-2009	581.00	0.80	464.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal letters for TN, WI, NC, and AL	11-Jun-2009	581.00	1.00	581.00	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review of billings and emails regarding submission and response activity	11-Jun-2009	665.00	1.00	665.00	Monthly/Interim Fee Application
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Called the counties on NOV's that we were missing related to the TX tax appeals	11-Jun-2009	133.00	7.00	931.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Supplies valuation process for all store locations where supplies are taxable	11-Jun-2009	581.00	2.00	1,162.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	review additional leases - leasehold improvements	11-Jun-2009	698.60	2.00	1,397.20	Property Tax Project
Schneider,Kristen (US012757415)	Staff/Assistant-Grade 3	Retail Inventory Tax	12-Jun-2009	152.60	0.50	76.30	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Discussions with Guy on inventory valuation	12-Jun-2009	559.30	0.20	111.86	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call to Dan Blanks to discuss next steps towards draft for request for determination; email to EY & CC team as to potential meeting date	12-Jun-2009	581.00	0.20	116.20	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Filed the TX appeals because I am the only licensed Property Tax Consultant in our office for the state of Texas.	12-Jun-2009	133.00	1.00	133.00	Property Tax Project
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	coordinating appeal deadline research - TX	12-Jun-2009	455.00	0.50	227.50	Property Tax Project
Caicedo,Claudia (US012326008)	Senior-Grade 1	Prepare Income and Estimated Tax Extension	12-Jun-2009	287.00	1.00	287.00	Puerto Rico Tax Return
Long,Charles A (US011485081)	Executive Director-Grade 1	Report to valuation team findings from action items from project status update call with CC tax team regarding inventory valuation; discussions w/ Melissa Cody on TX inventory carve out for intangibles	12-Jun-2009	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review status report v8.2 w/ Bill Behrens	12-Jun-2009	581.00	0.50	290.50	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	AAR project - processed 2003-2007 transcripts through OCR	12-Jun-2009	152.60	2.50	381.50	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	second interim fee application - review of court submission documents	12-Jun-2009	567.00	1.00	567.00	Monthly/Interim Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Review matrix from Charlotte property tax staff that identifies appeal deadlines for locations without assessment notices received to date	12-Jun-2009	581.00	1.00	581.00	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	Drafted requested property tax memo on TX intangible exemption from ad valorem taxation for intangible portion of entertainment inventory; conversation w/Charlie on memo content	12-Jun-2009	567.00	2.50	1,417.50	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Created and modified analysis summary files on a store by store basis. This was done for all 399 stores.	12-Jun-2009	378.00	7.50	2,835.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review inventory intangibles memo	14-Jun-2009	581.00	0.50	290.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - status update to Charlie and Jeff Knopke	15-Jun-2009	206.50	0.50	103.25	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	internal correspondence on clarification points for the analysis	15-Jun-2009	559.30	0.30	167.79	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Validate inventory intangibles memo and confirm with Anjali Kumar as to its use in the inventory appraisal report	15-Jun-2009	581.00	0.30	174.30	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review email activity for the project update	15-Jun-2009	665.00	0.30	199.50	BR Process/Status Update
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - review notices and determine next steps	15-Jun-2009	206.50	1.00	206.50	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review final billing submission with Jon and sign-off	15-Jun-2009	665.00	0.40	266.00	Monthly/Interim Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - input into tracking spreadsheet	15-Jun-2009	206.50	2.50	516.25	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Summary Report Verification and Inventory Valuation Verification	15-Jun-2009	378.00	2.40	907.20	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	May monthly fee statement - prep of schedules and documents for submission to courts	15-Jun-2009	567.00	2.00	1,134.00	Monthly/Interim Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to 2 TN jurisdictions to discuss appeal process	16-Jun-2009	581.00	0.30	174.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to J Knopke RE: 2008 tax year proofs of claim and current open administrative appeals	16-Jun-2009	581.00	0.30	174.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update emails to Charlie regarding notices	16-Jun-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Drafting of appeals letters for various property tax notices	16-Jun-2009	206.50	3.00	619.50	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Review of inventory valuation memo	16-Jun-2009	559.30	1.20	671.16	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Contact Dan Blanks regarding request for determination motion	17-Jun-2009	581.00	0.30	174.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to 3 TX jurisdictions to discuss appeal process	17-Jun-2009	581.00	0.50	290.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updates to tracking spreadsheet and notice log	17-Jun-2009	206.50	1.50	309.75	Property Tax Project

Exhibit E
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<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research and review of additional property tax notices	17-Jun-2009	206.50	2.50	516.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Status updates to Charlie and Jeff Knopke	18-Jun-2009	206.50	0.50	103.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to J Knopke email regarding relevance of WA assessor correspondence	18-Jun-2009	581.00	0.30	174.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updates to tracking spreadsheet and notice log	18-Jun-2009	206.50	1.00	206.50	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails to John Simon of Foley in regards to Monthly Fee Statement	18-Jun-2009	567.00	0.50	283.50	Monthly/Interim Fee Application
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	engagement status call with vaughn and wilson; discuss liquidation template follow-up	18-Jun-2009	612.50	0.50	306.25	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Status call to discuss status of current / ongoing projects	18-Jun-2009	675.50	0.50	337.75	BR Process/Status Update
Santurri,Laina Maria (US012590421)	Senior-Grade 2	TX Appeal Letters and Assessor Call for Jefferson County locations, Updating of Appeal Calendar	18-Jun-2009	287.00	1.30	373.10	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Revisions to property tax appeals notices based on comments from Charlie	18-Jun-2009	206.50	2.50	516.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal documents in OK and TN	18-Jun-2009	581.00	1.00	581.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions of May monthly fee statement based on Scott's comments	18-Jun-2009	567.00	2.00	1,134.00	Monthly/Interim Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Write appeal narrative template	18-Jun-2009	581.00	3.00	1,743.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to 1 GA jurisdictions to discuss appeal process	19-Jun-2009	581.00	0.20	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to 1 ID jurisdictions to discuss appeal process	19-Jun-2009	581.00	0.20	116.20	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	status update call with charlie long re: property tax motion prep status	19-Jun-2009	612.50	0.30	183.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal documents in ID	19-Jun-2009	581.00	0.50	290.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Drafting of appeals letter for TX property tax assessment	19-Jun-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Drafting of appeals letter for GA property tax assessment	19-Jun-2009	206.50	2.00	413.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / provide comments to Jon re: May time Monthly Fee Application	19-Jun-2009	675.50	0.80	540.40	Monthly/Interim Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Report Writing and Final Model Review	19-Jun-2009	378.00	5.80	2,192.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - review notices and determine next steps	22-Jun-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - status update to Charlie and Jeff Knopke	22-Jun-2009	206.50	1.00	206.50	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	call with jeff mcdonald re: property tax motion status and need to follow-up	22-Jun-2009	612.50	0.40	245.00	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepared and filed appeals for Circuit City properties in Texas.	22-Jun-2009	133.00	2.00	266.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal documents for Bonneville Co ID	22-Jun-2009	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal documents for Port Arthur TX	22-Jun-2009	581.00	0.50	290.50	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	call with Jeff McDonald on BK Code provision for admin bar date and send section text to him per his request.	22-Jun-2009	612.50	0.50	306.25	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	review of IRS transcript reports	22-Jun-2009	152.60	2.50	381.50	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss appeal documents with Bonneville Co ID assessor	22-Jun-2009	581.00	0.70	406.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss Mich Tax Tribunal process w/ S Wilson and C Wylie	22-Jun-2009	581.00	0.80	464.80	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with Jeff McDonald on next steps and follow-ups on various projects - discussion around timing and resources and other needs	22-Jun-2009	665.00	0.70	465.50	BR Process/Status Update
Randall,Franchon L. (US012058237)	Manager-Grade 3	Discussions with Cliff Tegel and research related to CC west coast issue on US/Canada treaty	22-Jun-2009	469.00	1.00	469.00	InterTan Restructutring
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Property tax notices - input into tracking spreadsheet	22-Jun-2009	206.50	3.00	619.50	Property Tax Project
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Research Canadian/US treaty re: rep with respect to whether Circuit City West Coast would be an eligible treaty beneficiary under Canadian tax law	22-Jun-2009	567.00	1.10	623.70	InterTan Restructutring
Wilson,Stephanie Regina (US012679045)	Senior-Grade 2	Circuit City Personal Property Tax Appeal inquiry: meeting with CLong and Cwylie and reviewed respondents answers to petition.	22-Jun-2009	273.00	2.30	627.90	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	drafting of narrative report	22-Jun-2009	698.60	1.00	698.60	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Called the counties on NOV's that we were missing related to the Texas appeals.	23-Jun-2009	133.00	1.00	133.00	Property Tax Project

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Long,Charles A (US011485081)	Executive Director-Grade 1	Review appeal documents for Bexar Co TX hearing	23-Jun-2009	581.00	0.30	174.30	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Partner review of valuation report - comments discussion	23-Jun-2009	559.30	0.40	223.72	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / provide comments on tax wind down checklist	23-Jun-2009	675.50	0.50	337.75	BR Process/Status Update
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Respond to Jeff's email re: rep with respect to whether Circuit City West Coast would be an eligible treaty beneficiary under Canadian tax law	23-Jun-2009	567.00	0.60	340.20	
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	additional corrections to freeze codes	23-Jun-2009	152.60	2.50	381.50	InterTan Restructutring
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updates to tracking spreadsheet and notice log	23-Jun-2009	206.50	2.00	413.00	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Conversation with Gail Ridgeway regarding resource needs and project status	23-Jun-2009	567.00	1.00	567.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to May billing documents based on comments from John Simon at Foley	23-Jun-2009	567.00	1.00	567.00	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with Vrushali More on status of property tax notices	23-Jun-2009	567.00	1.00	567.00	Monthly/Interim Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research and review of additional property tax notices	23-Jun-2009	206.50	3.00	619.50	Property Tax Project
Sparks,Bradley Thomas (US012327357)	Manager-Grade 2	Review of Bexar County Tax Appeal	23-Jun-2009	455.00	1.50	682.50	Property Tax Project
Ander,LuAnne (US012753075)	Manager-Grade 2 (322)	reviewed the interest computations of the netting transcripts from the IRS for tax years 2001-2002	23-Jun-2009	627.20	2.70	1,693.44	IRS Account Analysis Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Filed the TX appeals	24-Jun-2009	133.00	1.00	133.00	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	ran OCR reports on transcripts and processed through DMI	24-Jun-2009	152.60	2.00	305.20	
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional property tax notices and input into tacking spreadsheet	24-Jun-2009	206.50	2.00	413.00	IRS Account Analysis Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Drafted affidavits for property tax appeals filings	24-Jun-2009	206.50	3.00	619.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review Monthly Fee Application; provide comments to Glynis and Pam	24-Jun-2009	675.50	1.00	675.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City valuation report revisions	24-Jun-2009	698.60	2.00	1,397.20	Monthly/Interim Fee Application
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	status updates to Karen on IRS transcript review	25-Jun-2009	152.60	0.50	76.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss appeal documents with Jefferson Co TX assessor	25-Jun-2009	581.00	0.30	174.30	IRS Account Analysis Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Status updates to Charlie and Jeff Knopke	25-Jun-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updates to tracking spreadsheet and notice log	25-Jun-2009	206.50	1.00	206.50	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	Adjust InterTan slides for CC west coast treaty issue	25-Jun-2009	469.00	0.50	234.50	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Called Harris County to get the appeal deadline due dates related to the TX tax appeals.	25-Jun-2009	133.00	2.00	266.00	InterTan Restructutring
Long,Charles A (US011485081)	Executive Director-Grade 1	Request supporting back up from valuation team of asset detail RCN and valuation components	25-Jun-2009	581.00	0.50	290.50	Property Tax Project
Arcidiacono,Anthony G (US012712241)	Senior Manager-Grade 4	Payroll Tax reporting issues - 941 and W-2	25-Jun-2009	688.80	0.50	344.40	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discussions with Michelle Brunsvold from Skadden and e-mails with Gail and Jeff of CC re: Salinas stock ownership and whether tax return disclosure is needed	25-Jun-2009	675.50	0.70	472.85	Tax Return
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Gail Ridgeway on tax return questions regarding international forms and related disclosures	25-Jun-2009	567.00	1.00	567.00	Tax Return
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Revisions to property tax appeals notices based on comments from Charlie	25-Jun-2009	206.50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to assessors in TX, TN, and GA as to need for appeal documentation	25-Jun-2009	581.00	2.00	1,162.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2 (422)	Created reports based on local tax jurisdictions and prepared the store-by-store basis data comparison file.	25-Jun-2009	378.00	4.20	1,587.60	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Correspondence with Independent Partner related to review of valuation memo	26-Jun-2009	559.30	0.40	223.72	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Coordinate meeting/call with debtor counsel, EY, and Circuit City teams to discuss next steps in the request for determination motion process	26-Jun-2009	581.00	0.50	290.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to e-mail correspondence from Gail re: potential req't to File form 5472	26-Jun-2009	675.50	0.50	337.75	Tax Return

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Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	follow up with jeff mcdonald on outcome of property tax email exchanges with dan blanks and ask jeff to suggest immediate call to discuss with all teams; follow up with charlie to set call	26-Jun-2009	612.50	0.80	490.00	
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City prepare summary schedules for three sample stores to provide support for discussions with the assessor	26-Jun-2009	698.60	1.00	698.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2 (422)	Data analysis on reports generated and adding in additional fields to provide an appropriate response to the assessor(s).	26-Jun-2009	378.00	3.20	1,209.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2 (422)	Per Tax assessor's request for additional support data, we analyzed the data and formatted reports.	26-Jun-2009	378.00	3.90	1,474.20	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	reviewing all of the entities in the Parties-of-interest-list	28-Jun-2009	147.00	2.00	294.00	Affidavit
Kumar,Anjali (US011664813)	Manager-Grade 4 (324)	Internal team correspondence	29-Jun-2009	559.30	0.10	55.93	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1 (441)	prepared affidavit for Hildago	29-Jun-2009	133.00	0.50	66.50	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	sending surveys to the appropriate partner to determine the extent of the relationship, if any	29-Jun-2009	147.00	4.40	646.80	Affidavit
Angelbeck,Mary H. (US011364740)	Senior Manager-Grade 4 (214)	Circuit City - discussion with Laurie Lambert-Gaffney regarding payroll issue with two service providers	29-Jun-2009	688.80	1.00	688.80	Payroll Tax Assistance
More,Vrushali (US012669303)	Staff/Assistant-Grade 4 (444)	Preparing tax appeal letters & affidavits.	29-Jun-2009	206.50	6.00	1,239.00	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	finalizing information for inclusion in the affidavit	30-Jun-2009	147.00	1.10	161.70	Affidavit
Long,Charles A (US011485081)	Executive Director-Grade 1 (131)	Review detail assets for valuation components	30-Jun-2009	581.00	0.50	290.50	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1 (441)	prepared Texas Affidavits	30-Jun-2009	133.00	2.50	332.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1 (111)	cc with Ian Young of InterTAN and e-mails with Phil Halvorson and Jeff McDonald re: w/h issue on repat of cash from Can to CCWC	30-Jun-2009	675.50	0.50	337.75	InterTan Restructuring
More,Vrushali (US012669303)	Staff/Assistant-Grade 4 (444)	Scanning, logging and going through new notices, as well as speaking with various jurisdictions regarding hearing notices.	30-Jun-2009	206.50	6.00	1,239.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Assist Vrushali More to determine appeal rights for Store 3885	01-Jul-2009	581.00	0.30	174.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Communication with jurisdictions regarding property tax hearing dates	01-Jul-2009	206.50	1.00	206.50	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application (June) - correspondence with team on next steps related to fee app	01-Jul-2009	567.00	0.50	283.50	Monthly Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Assist Soyna Miles with TX affidavits	01-Jul-2009	206.50	1.50	309.75	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	TX Affidavit preparation	01-Jul-2009	133.00	3.00	399.00	Property Tax Project
Ingles,Beatrice (US011860300)	Administrative Advanced	Circuit City/Review supplemental status(3.0); send update to team regarding same(.7)	01-Jul-2009	109.20	3.70	404.04	Affadavit
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new property tax notices and correspondence regarding the same	01-Jul-2009	206.50	2.00	413.00	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	CCity: Reviewing Parties of Interest List and Firm's Client Databases for purposes of the supplemental Connections Check as part of the bankruptcy process	01-Jul-2009	147.00	3.50	514.50	Affadavit
Long,Charles A (US011485081)	Executive Director-Grade 1	Conf call with Dan Blanks to determine next steps in the testimony POC/RFD processes	01-Jul-2009	581.00	0.90	522.90	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	revised InterTan org charts in slides - discussed with chris and reviewed final changes	01-Jul-2009	469.00	1.50	703.50	InterTan Restructuring
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of TX appeal letters	01-Jul-2009	206.50	3.50	722.75	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	call with client and counsel to discuss admin claims process in lieu of 505 motion 1.1; follow up call with Charlie re: CC property tax list as starting point .3	01-Jul-2009	612.50	1.40	857.50	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee application (June) - review and summarization of time detail.	01-Jul-2009	567.00	2.50	1,417.50	Monthly Fee Application

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Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Circuit City: Affidavit of Disinterestedness: Supplemental connections check for Parties in Interest (.2) followed by tracking and follow-up on surveys sent to connected parties in interest (.4)	06-Jul-2009	147.00	0.60	88.20	
Spyker,Deborah J (US011134503)	Senior Manager-Grade 4	Discussion of employer reporting and ability to pay wage claims for unpaid wages post BK filing with Mary Angelbeck.	06-Jul-2009	567.00	0.20	113.40	Affadavit Payroll Tax Assistance
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Answering Call from jurisdictions.	06-Jul-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Calling Jurisdictions to ask about notices not yet sent.	06-Jul-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared Appeal Letters and Affidavits for CO jurisdictions	06-Jul-2009	206.50	1.50	309.75	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	analyzed the last week of june billing	06-Jul-2009	469.00	2.00	938.00	Monthly Fee Application
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Circuit City: Affidavit of Disinterestedness: tracking and follow up on surveys sent to connected parties in interest	07-Jul-2009	147.00	0.60	88.20	
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Sign, notarize, & mail TX Affidavits	07-Jul-2009	95.20	1.00	95.20	Affadavit Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Calling Jurisdictions asking questions on notices received already	07-Jul-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared Appeal letters and affidavits for MO,NC Jurisdiction and communicated through email and sametime with Charlie and Chris regarding notices.	07-Jul-2009	206.50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Phone calls to assessor's to discuss administrative appeals filed in their jurisdictions - Kitsap WA, Pueblo CO, St. Charles MO, Dougherty Co. GA	07-Jul-2009	668.50	1.00	668.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	detail review (.7) provide comments on June Monthly CC billing to Julia (.4)	07-Jul-2009	717.50	1.10	789.25	Monthly Fee Application
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	additional analysis and follow up related to the last week of june billing (1.6); sent the analysis to scott vaughn for review (.4)	07-Jul-2009	469.00	2.00	938.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City work on narrative report to include review of new changes (1.0), continued writing of narrative section for LHI (.6) and review of reportable cost for LHI for narrative report (.4)	07-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Circuit City: Affidavit of Disinterestedness: additional follow-up on surveys sent to connected parties in interest	08-Jul-2009	147.00	0.30	44.10	Affadavit
Ingles,Beatrice (US011860300)	Administrative Advanced	Circuit City-Review case status/send reminder emails to non responders/send update to team accordingly	08-Jul-2009	109.20	1.20	131.04	Affadavit
Long,Charles A (US011485081)	Executive Director-Grade 1	Phone calls to assessor's to discuss administrative appeals filed in their jurisdictions - Williamson Co TN	08-Jul-2009	668.50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Phone calls to assessor's to discuss administrative appeals filed in their jurisdictions - Taylor Co TX, Hidalgo Co TX	08-Jul-2009	668.50	0.40	267.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared Appeal Letters and Affidavits for various jurisdictions	08-Jul-2009	206.50	1.50	309.75	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review preliminary results of supplemental connections check (.2); provide comments to Beatrice (.3)	08-Jul-2009	717.50	0.50	358.75	Affadavit
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Phone conversations with property tax jurisdictions regarding notices	08-Jul-2009	206.50	2.00	413.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss update to valuation database with Bill Behrens and Guy Botts	08-Jul-2009	668.50	1.00	668.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call to discuss certain issues including review of newer stores RCN compared to cost and summary schedules	08-Jul-2009	698.60	1.00	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City - revisions to LHI section of narrative report	08-Jul-2009	698.60	1.00	698.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Assist Circuit City with merging property tax vendor list by location with property tax valuation list by location	08-Jul-2009	668.50	1.30	869.05	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	cleared comments from scott vaughn related to the june billing analysis (3.0). corresponded with other ey professionals to get additional detail regarding their time spent in june (1.0).	08-Jul-2009	469.00	4.00	1,876.00	Monthly Fee Application
Long,Charles A (US011485081)	Executive Director-Grade 1	Review inventory report for approval	09-Jul-2009	668.50	0.30	200.55	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Calling Jurisdictions asking questions on notices received already	09-Jul-2009	206.50	1.00	206.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Update call with debtor counsel and Circuit City team regarding reconciliation of property tax jurisdiction claimants to property tax valuation locations	09-Jul-2009	668.50	0.50	334.25	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	additional comments on Monthly Fee Application	09-Jul-2009	717.50	0.50	358.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review monthly fee application for June (.3); provide comments to Julia (.2)	09-Jul-2009	717.50	0.50	358.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to CC fee app comments from Foley	09-Jul-2009	717.50	0.60	430.50	Monthly Fee Application
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	property tax motion call with charlie, dan blanks, ian ferguson, heather, jeff mcdonald and jeff knopke; discuss admin claims objection process and aligning claims info with property tax liability info	09-Jul-2009	686.00	0.70	480.20	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails and updated billing analysis for the month of June	09-Jul-2009	665.00	0.80	532.00	Monthly Fee Application
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared Appeal letters and affidavits for MO,NC Jurisdiction and communicated through email and sametime with Charlie and Chris regarding notices.	09-Jul-2009	206.50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review status report of valuation to assessment comparisons to identify tax savings and provide to Circuit City prior to conference call	09-Jul-2009	668.50	1.00	668.50	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	cleared a second round of comments from scott vaughn related to the june billing analysis (1.1). created an excel workbook with no formulas to send to foley (.9)	09-Jul-2009	469.00	2.00	938.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City - revisions to reportable cost for LHI for narrative report	09-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of the PTMS database inconsistencies with the store-by-store fair values, replacement costs, fixed asset ledger, and other store build out cost considerations. Analyzed these items and provided summary data.	09-Jul-2009	378.00	4.00	1,512.00	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare & mail appeal requests for Collin and Tarrant County	10-Jul-2009	95.20	0.50	47.60	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Sign, notarize, & mail additional Affidavits	10-Jul-2009	95.20	0.50	47.60	Property Tax Project
Ingles,Beatrice (US011860300)	Administrative Advanced	Review case status (.3)/update matrix accordingly(1.0)/send team update regarding same (.2)	10-Jul-2009	109.20	1.30	141.96	Affadavit
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Circuit City: Affidavit of Disinterestedness: Updates to supplemental connections check for Parties in Interest	10-Jul-2009	147.00	1.20	176.40	Affadavit
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review update schedules based on initial review for monthly billing and initial issues	10-Jul-2009	665.00	0.50	332.50	Monthly Fee Application
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	Emailed the pdf copy of the final June billing documents to team (.7); follow ups regarding the same (.3)	10-Jul-2009	469.00	1.00	469.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City call with Bill Behrens to review summary schedule development for newer stores and fields to include	10-Jul-2009	698.60	1.00	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City - review of narrative report (.6) and email follow ups regarding the same (.4)	10-Jul-2009	698.60	1.00	698.60	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review final draft versions of billing detail (1.0); cover letter for June Monthly Fee Statement (.4)	10-Jul-2009	717.50	1.40	1,004.50	Monthly Fee Application
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	finalizing june billing including making changes for comments from Foley and Scott Vaughn	10-Jul-2009	469.00	3.00	1,407.00	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Additional analysis of the PTMS database inconsistencies with the store-by-store fair values, replacement costs, fixed asset ledger, and other store build out cost considerations. Analyzed these items and provided summary data.	10-Jul-2009	378.00	4.00	1,512.00	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	finalized the june billing spreadsheet and emailed spreadsheet to jon wilson for review.	13-Jul-2009	469.00	0.50	234.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Gail Ridgeway regarding planning for additional wind down items	13-Jul-2009	567.00	0.50	283.50	BR Process/Status Update

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	status update - discuss with Jon Wilson current status of CC items including International tax; state; follow-on affidavit; etc.	13-Jul-2009	717.50	0.70	502.25	BR Process/Status Update
Behrens,William (US012435310)	Senior-Grade 2	Analyzed previous weeks findings with current analysis and consolidated updated values on a store by store basis	13-Jul-2009	378.00	2.00	756.00	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Circuit City: Affidavit of Disinterestedness: Supplemental connections check for Parties in Interest (.4) followed by tracking and follow-up on surveys sent to connected parties in interest (.4)	14-Jul-2009	147.00	0.80	117.60	Affadavit
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	prepare affidavits and call respective states	14-Jul-2009	206.50	1.00	206.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Marg Hoshbach; Jon Wilson to discuss Canada issues	14-Jul-2009	717.50	0.30	215.25	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Scott Vaughn, Jake Blank and Michelle Brunsvold (Skadden) regarding wind down trust structuring	14-Jul-2009	567.00	0.50	283.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Gail Ridgeway regarding attributes on FY09 tax return	14-Jul-2009	567.00	0.50	283.50	Tax Return
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	e-mail to Jeff McDonald summarizing our discussion re: Liquidating trust tax considerations	14-Jul-2009	717.50	0.50	358.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Skadden (Levy; Brunsvold; Hughes) and Ey (Vaughn; Blank; Wilson) to discuss Liquidating trust plan proposed by Skadden	14-Jul-2009	717.50	0.70	502.25	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Marg Hoshbach, Scott Vaughn and Chip Phillips regarding supplemental application	14-Jul-2009	567.00	1.00	567.00	Affadavit
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails with John Simon of Foley regarding supplemental application	14-Jul-2009	567.00	1.00	567.00	Affadavit
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of supplemental application for SOWs 10-15	14-Jul-2009	567.00	1.00	567.00	Affadavit
Behrens,William (US012435310)	Senior-Grade 2	Continued analysis of previous weeks findings with current analysis and consolidated updated values on a store by store basis	14-Jul-2009	378.00	2.00	756.00	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Call w/Skadden Re: Liquidation trust preparation and review of our minutes.	14-Jul-2009	766.50	1.00	766.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	discuss liquidating trust plan; related tax implications with Jeff McDonald of CC	14-Jul-2009	717.50	1.30	932.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review Liquidating Trust plan - related tax rules	14-Jul-2009	717.50	2.00	1,435.00	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails for billing matters (.9) and respond to issues from lawyers (.3)	15-Jul-2009	665.00	1.20	798.00	Monthly Fee Application
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Review replacement cost models and compare to PTMS database listings	15-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and consolidated new valuation data for county assessor comparison and reporting purposes.	15-Jul-2009	378.00	4.00	1,512.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Provide comments on replacement cost models	16-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of the PTMS database inconsistencies with the store-by-store fair values, replacement costs, fixed asset ledger, and other store build out cost considerations.	16-Jul-2009	378.00	4.00	1,512.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	prepare affidavit and call up states	17-Jul-2009	206.50	1.00	206.50	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Additional analysis of the PTMS database inconsistencies with the store-by-store fair values, replacement costs, fixed asset ledger, and other store build out cost considerations. Analyzed these items and provided summary data.	17-Jul-2009	378.00	4.00	1,512.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Additional updates and review of replacement cost models and compare to PTMS database listings	17-Jul-2009	698.60	4.00	2,794.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Reviewed new notices received	20-Jul-2009	206.50	2.00	413.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Final edits for SOW #15 for loaned staff	20-Jul-2009	567.00	1.00	567.00	Preparation of Engagement Letters
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Logistics related to 7/22 meeting including developing agenda, sanitizing workplan, emails, etc. (planning meeting with Scott Vaughn, Nancy Flagg and Chip Phillips of EY and Jeff McDonald, Jeff Knopke, Gail Ridgeway and Jeremy Ewell of Circuit City to plan out next steps of bankruptcy process, assign tasks and develop a workplan)	20-Jul-2009	567.00	1.50	850.50	BR Process/Status Update

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call and follow-up call with Liq Trustee (David A); CC (Jeff M) and Skadden (David L; Sarah H) to discuss tax considerations / effects associated with asset transfers to liquidating trusts	20-Jul-2009	717.50	1.50	1,076.25	
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review and sample RCN analysis for consistency.	20-Jul-2009	698.60	4.00	2,794.40	BR Process/Status Update Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Vrushali More RE: Nueces TX late appeal filing due to not receiving timely notice	21-Jul-2009	668.50	0.10	66.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Vrushali More RE: respond to TX ARB decisions	21-Jul-2009	668.50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Sonya Miles RE: respond to Smith Co TX CAD regarding settlement	21-Jul-2009	668.50	0.30	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Vrushali More RE: respond to Elmore AL appeal	21-Jul-2009	668.50	0.30	200.55	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review CC Tax Disclosure re: Liquidating Trust transaction effects (.5) - provide comments to Skadden (.3)	21-Jul-2009	717.50	0.80	574.00	BR Process/Status Update
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared Appeal Letters for various jurisdictions	21-Jul-2009	206.50	3.00	619.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Discuss fixture RCN with Medic sales representative for the RCN review	21-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Randall,Franchon L. (US012058237)	Manager-Grade 3	research related to section 988 loss	22-Jul-2009	469.00	0.20	93.80	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	debrief with Chip to discuss CC Next Steps	22-Jul-2009	717.50	0.20	143.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Debrief with Jon W to discuss documentation of Next Steps	22-Jul-2009	717.50	0.20	143.50	BR Process/Status Update
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Correspondence related to new property tax notices received	22-Jul-2009	206.50	2.00	413.00	Property Tax Project
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Additional documentation regarding statements of work	22-Jul-2009	567.00	1.00	567.00	Admin
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Calling states , emailing Charlie and sonya and discussing the issues	22-Jul-2009	206.50	3.00	619.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Travel time to Richmond from DC for all hands CC meeting	22-Jul-2009	717.50	1.70	1,219.75	Travel
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City - review and follow up related to RCN analysis	22-Jul-2009	698.60	2.00	1,397.20	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Travel time from Richmond back to DC from all hands meeting	22-Jul-2009	717.50	2.00	1,435.00	Travel
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	meeting with Jeff and team at cc for various projects and activity, disc on admin matters and billings and sows - note, did not attend the full meeting	22-Jul-2009	665.00	2.70	1,795.50	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	tax wind down conf call with CC team and EY team - did not attend full meeting	22-Jul-2009	686.00	3.50	2,401.00	
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Planning meeting with Scott Vaughn, Nancy Flagg and Chip Phillips of EY and Jeff McDonald, Jeff Knopke, Gail Ridgeway and Jeremy Ewell of Circuit City to plan out next steps of bankruptcy process, assign tasks and develop a workplan.	22-Jul-2009	567.00	5.00	2,835.00	BR Process/Status Update BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Meeting with full CC team (Jeff M; Gail R; Jeremy Ewell; Jeff Knopke) and EY (Scott V; Chip P; Jon W; Nancy F) to discuss the Next Steps over the upcoming months to address: Return Filings; Claims Process and administration; Potential tax on transfers of assets to liquidating Trusts; other relevant tax items	22-Jul-2009	717.50	5.00	3,587.50	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Send list of claims to V More and request appeal update on claimed locations	23-Jul-2009	668.50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss valuation conclusions and modifications to list of claims with Guy Botts	23-Jul-2009	668.50	0.50	334.25	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with John Simon at Foley regarding supplemental retention application and review of the same	23-Jul-2009	567.00	1.00	567.00	Affadavit
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare modifications to list of claims and send to Bill Behrens	23-Jul-2009	668.50	1.00	668.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review of files related to TSA / SOWs	23-Jul-2009	717.50	1.00	717.50	Admin
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting of meeting notes from July 22 meeting for distribution to EY working group (Scott Vaughn, Nancy Flagg and Chip Phillips)	23-Jul-2009	567.00	2.00	1,134.00	BR Process/Status Update

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Long,Charles A (US011485081)	Executive Director-Grade 1	Calls from and email to Adams County, CO requesting	24-Jul-2009	668.50	0.30	200.55	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	administrative denial of appeal to protect bankruptcy rights	24-Jul-2009	717.50	0.30	215.25	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	loss re: InterTAN with Susan Howe	24-Jul-2009	717.50	0.50	358.75	BR Process/Status Update
Behrens,William (US012435310)	Senior-Grade 2	discuss Next Steps issues with Marg / Chip / Jon	24-Jul-2009	378.00	5.20	1,965.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Performed RCN testing analysis to reconcile inconsistent CC	27-Jul-2009	668.50	0.20	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	cost present in the PTMS DB.	27-Jul-2009	206.50	1.00	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review claims log as it relates to the appeal log	27-Jul-2009	206.50	3.00	619.50	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Updated notice tracking log for new notices received	27-Jul-2009	378.00	5.70	2,154.60	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Reviewed additional notices received and prioritized based on	27-Jul-2009	717.50	4.20	3,013.50	BR Process/Status Update
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	due dates	28-Jul-2009	206.50	4.00	826.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Populated derived total fair market value estimates for property	28-Jul-2009	378.00	3.90	1,474.20	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	tax purposes into a report format compatible with the client's	29-Jul-2009	717.50	0.50	358.75	BR Process/Status Update
Prskalo,Igor (US012641638)	Staff/Assistant-Grade 4	claim processing reconciliation.	29-Jul-2009	206.50	2.00	413.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review / revise summary of Next Steps items e-mail to be sent	30-Jul-2009	567.00	0.50	283.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	to Jeff M of CC (3.5); send to Nancy and Jon for last	30-Jul-2009	567.00	0.50	283.50	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	comments from them (.7)	30-Jul-2009	665.00	0.50	332.50	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepared appeal letters for property tax notices in various	30-Jul-2009	668.50	0.50	334.25	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	jurisdictions; follow up regarding the same	30-Jul-2009	378.00	3.20	1,209.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Analyzed 2009 assessed value per Orange County's notice of	30-Jul-2009	668.50	2.10	1,403.85	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	values and prepared analysis of the claimed values versus the	31-Jul-2009	665.00	0.50	332.50	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	notice value.	31-Jul-2009	668.50	0.50	334.25	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	revise / send summary of Next Steps e-mail to Jeff M of CC	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Assist Vrushali with property tax appeals letters	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Call with Gail Ridgeway regarding resource matters	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review of status update email from Scott Vaughn (.3);	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	comments regarding the same (.2)	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	review emails and disc with jeff mcdonald on next activities	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	and other	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Modify second claims file for integration of valuation and	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	appeals date and send to Vrushali More	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Repopulated the BBP Claims source data based on new CC	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	data.	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide update of integrated values into the claims database	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	(1.0); calculate anticipated tax differences between claims and	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	EY values (1.1)	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	review emails and disc with jeff mcdonald on next activities	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	and other	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Respond to Jeff Knopke inquiry regarding 2008 claims review	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Analyzed the new report data relative to the reported valuation	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	numbers in the report for all in-scope store locations.	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Return phone calls regarding the appeals process to multiple	31-Jul-2009	668.50	1.50	1,002.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	jurisdictions in CA, MO, TX, GA, MA, and CO	31-Jul-2009	378.00	1.20	453.60	Property Tax Project
						<u>1,008.60</u>	<u>431,649.35</u>
Less Travel Fee Reduction						(2,053.63)	
						<u>429,595.73</u>	